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ABSTRACT

Guidelines for planning child care services and information about employer-related child care services are presented as an aid to employers, union leaders, and employee groups. Guidelines are provided for (1) planning child care involvement (setting up a task force, doing a needs assessment and a cost analysis, and choosing from the various forms of child care involvement); (2) funding (identifying the tax and liability features of specific program approaches, and investigating union and outside sources of funding); (3) operating a program (administering, licensing, developing the philosophy and curriculum, and staffing); and (4) establishing a child care facility (determining the location and type of facility, deciding on the architectural design, and choosing flexible furnishings and equipment). Bibliographic references are included for each guideline section. In addition, current government support for child care services is identified. Results of a 1978 survey, revealing the number and characteristics of employer-sponsored and union-sponsored centers in the United States and the benefits reported by employers and employees, are reported. Appended are listings of child care centers sponsored by industry, labor unions, government agencies, and hospitals. (Author/JA)

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Employers and Child Care: Establishing Services Through the Workplace

U.S. Department of Labor
Ray Marshall, Secretary

Women's Bureau
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FOREWORD

Working parents are faced with the difficult task of finding child care services that meet their work demands and also the developmental needs of their children. Often the match is not obtained--the employer and worker suffer from lost work time and parental worry, and the child suffers from poor quality care. In many cases an employer, a union, or a group of employees could develop some child care-related services that would help parents meet their child care needs and benefit the employer as well.

This monograph was developed as an aid to employers, union leaders, and employee groups. It includes information about employer-related child care services and guidelines for planning child care services. The Women's Bureau is pleased to provide this information to help expand the services available, to the mutual benefit of employers and employees.

Alexis Herman,
Director, Women's Bureau

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THE CHILD CARE NEED AND SERVICES AVAILABLE

The need for child care services has been increasing steadily as more and more mothers enter the labor market. In 1940, only 8.6 percent of mothers with children under 18 years of age were working (1). By 1980, 57 percent of mothers with minor children were in the labor market (2). In recent years, mothers of preschool children have been entering the labor market in record numbers. Forty-seven percent of all mothers with preschool children were in the labor force in 1980, and these working mothers had 7.5 million children under 6 years of age (2).

Available slots in child care centers do not match the number of children in need of child care services. In 1978 child care centers served approximately 900,000 children in the United States (3). The other major forms of child care services available to parents are care by the babysitter at the home of a parent and care at another person's home (family day care).

Each form of child care services has various advantages and disadvantages. Care by a babysitter at the parents' home, the most expensive form of care, includes care for the child when the child is sick, but child care is unavailable when the babysitter is absent. Family day care, the cheapest form of care, does not provide for care when the child is sick or when the caregiver is sick. The child care center provides reliable care because substitutes replace sick or vacationing caregivers, but the center does not provide care for the sick child. At child care centers, licensing procedures also guard against poor standards of care. Care by a babysitter and family day care are seldom licensed, however, and allow for no safeguard against poor quality care.

Government Support for Child Care Services

In the face of an increasing need for child care, government agencies have provided support in the area of child care services. The major funding sources for full-day care for preschool children include Federal programs for

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child care for low-income families, food subsidies for child care, and income tax deductions allowed to working parents for child care expenses.

Support for Low-Income Families

In 1977, Title XX of the Social Security Act provided partial or full subsidies for child care expenses for about 799,000 children under 13 years of age. The average expenditure per child was $1,013 (3). About one-third of the Federal funding was matched with State and local funding. Eligibility for subsidies was restricted to families whose income was less than 80 percent of the State median income, with some partial subsidies when income was up to 115 percent of the State median income. Only centers or family day care homes that meet the Federal day care requirements are eligible for Title XX funding.

Some additional monies for child care costs related to work are available to low-income women in the Aid to Families with Dependent Children (AFDC) program and to women participating in the Work Incentive Program (WIN). Approximately 230,000 children received some child care services through AFDC and WIN in 1977 (3). Federal money also is appropriated through Head Start and Title I of the Elementary and Secondary Education Act for part-day, compensatory preschool programs that serve low-income and disadvantaged children.

Child Care Food Program

The Child Care Food Program, directed by the U.S. Department of Agriculture (USDA), provides food commodities or money to tax-exempt child care centers or family day care organizations and centers receiving Title XX funding (4). The program provides for a small subsidy for all children and reduced price and free meals for low-income families. Approximately 580,000 children were served by the program in 1977 (3).

Child Care Tax Credit

Any tax-paying parents, regardless of income, who need child care services because they are working or attending school can receive some support through the Child Care Tax Credit. The present Federal income tax laws allow working parents to subtract 20 percent of the cost of child care directly from the taxes to be paid up to a maximum of $400 for one child and $800 for two or more children. The actual cost to the parents of one child's full-day care at a center can range from $1,500 to $4,000 per year. In 1977, tax deductions were allowed for 4 million children and equaled an average $125 per child (3). The tax deduction helps reduce child care costs for many working parents, but the deduction does not stimulate the development of reliable, good-quality child care. The tax deduction can be reported if the child has received custodial care at a neighbor's house as well as if the child has been in an excellent child care center.

Child Care Legislation

New Federal legislation, sponsored by Senator Alan Cranston (D; Calif.), was proposed in 1979 which would have increased the availability of good-quality child care and made it more affordable for working parents. The legislation failed to receive support from the Administration, and Senator Cranston dropped action toward securing passage of the bill during 1979.

Parental Satisfaction With Available Child Care Services

More and more mothers, along with fathers, are working and are finding some form of child care in order to do so. The government provides no incentive for good-quality, reliable care for families in the middle-income range. Are parents finding child care services that support the parents' needs as well as provide educational environments for their children? Two recent surveys reported working women's dissatisfaction with the child care services available to them.

Family Circle Magazine conducted a survey in 1978 of mothers who were working full time and had children under 13 years of age; four out of five were married, husband present, with family incomes in the middle-class range (5). Of these mothers, 30 percent had had to change child care arrangements in the past 2 years because the care was undependable or of poor quality. In addition, 30 percent of the mothers of school-age children under 13 years of age reported that they allowed their children to stay home alone after school, although only 1 percent reported that they would leave their children alone if they had a choice.

Seventy percent of the mothers said that adequate child care helped their job performance.

In the National Survey of Working Women, which included responses from over 80,000 employed women, one-third of those with dependent children reported that child care continued to be a problem for them (6). The need for child care was reported as a problem by 36 percent of the professional, managerial, and technical workers with dependent children and by 29 percent of the clerical, sales, service, and blue-collar workers with dependent children.

PRESENT STATUS OF EMPLOYER/LABOR INVOLVEMENT IN CHILD CARE SERVICES

Working parents need reliable, good-quality child care. They need to be assured their children are in an environment that fosters development, and they need to feel confident enough about their child care arrangements so that they can concentrate on the job. Frequent loss of work time due to disruptions in these arrangements should not occur. Employers and labor groups can support child care services for employees. With such support, employees can benefit from the availability of reliable child care, and the employer can benefit from a steadier and happier work force.

Employers have supported child care services in many different ways. They have contributed money or services to existing child care programs in the community, and these donations or services such as accounting, tax preparation, advertising, management, or legal advice, can reduce the cost of child care. Although these contributions benefit local child care services, they may not directly serve the needs of employees.

Making existing services easier to find or cheaper for employees are two other forms of employer support. The Illinois Bell Telephone Company helped to meet the needs of their employees by hiring personnel to assist employees in finding child care services. Polaroid Corporation has subsidized the child care expenses of employees by paying part of the fees charged at local, licensed child care centers. When adequate services were available in the community, employers have assisted employees by helping them locate and obtain services at a lower cost.

Where community child care centers do not provide services that match the needs of parents, many employers have chosen to sponsor or support child care centers which can offer reliable child care services for employees at a convenient location, for the ages of children needing service, and at times when the services are needed. In most cases employers and labor groups have supported centers that serve employees hired by one employer and allow only limited enrollment of children from the community or children of employees in nearby industries. In some instances, labor groups or employers have cooperated by organizing a consortium to support a center for their employees.

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Number of Employers/Labor Groups Sponsoring Child Care Centers and Characteristics of the Centers

In 1978, a survey was conducted to identify and gather information about employer-sponsored and union-sponsored child care centers in the United States (7). Three hundred and five centers were identified. The number of centers sponsored were 14 by government agencies, 75 by hospitals, 9 by industries, 7 by a labor union, and 200 by military installations. Of the military centers, 89 were sponsored by the Air Force, 50 by the Army, 15 by the Marine Corps, and 46 by the Navy. Labor union centers were operated by the union but received funding from employers who hired union members. University-sponsored centers were not included in the survey because of their unique function as teacher-training centers and centers for students as well as employees.

The civilian centers enrolled an estimated 8,419 children. Military centers enrolled an estimated 25,059 children in either full-day or drop-in care. The child care centers on military installations were different from civilian-sponsored centers because they operated as a community service and frequently provided short-term care while parents engaged in leisure activities as well as while they worked.

Since 1978, six new industry-sponsored centers have begun operation. Individual descriptions of industry-sponsored centers are included in appendix I. Labor union centers are listed in appendix II, government centers in appendix III, and hospital centers in appendix IV.

Some characteristics of the employer-sponsored centers that responded to the 1978 survey were:

1. Fees for Services. All centers except one labor union center and one hospital center charged fees for services. Average fees for 5 days of care were $24.21 for civilian centers and $23.05 for military centers. The average fees at other child care centers were probably higher than those reported by employer-sponsored centers in 1978.

2. Employer Subsidies. The employer subsidies reported were in three categories: in-kind services, start-up expenses, and operating expenses. Employers provided in-kind services at 80 percent of the civilian centers and at 86 percent of the military

centers. Reported in-kind services included free use of facility, janitorial services, food services, health services, secretarial services, maintenance/repair services, laundry services, and utilities. Start-up subsidies were reported by 71 percent of the civilian centers. Subsidies for operating expenses were reported by 71 percent of the civilian centers and 31 percent of the military centers.

3. Center Location. Employer-sponsored centers usually were located close to the parents' workplace. Only 13 percent of the civilian centers were farther than one block from the parents' workplace. Military centers were located on the military installations.

4. Center Enrollment. All centers enrolled children from 3 to 6 years of age, and infant care and after school care were often available at employer-sponsored centers. Infants under 1 year of age were enrolled at 64 percent of the civilian centers and at 97 percent of the military centers. Six- to 10-year-old children were enrolled at 34 percent of the civilian centers and at 79 percent of the military centers.

   Most children enrolled had a parent working for the sponsoring employer. At civilian centers, an average of 91.2 percent of the children had a parent employed by the sponsoring employer.

5. Days and Hours in Operation. The days and hours in operation varied among types of centers and reflected the working hours of employees. Forty-three percent of the hospital centers remained open for a two-shift period and 43 percent remained open for 7 days per week, while all but two of the other civilian centers remained open for one shift, 5 days per week. In addition to normal working hours, many military centers remained open on weekend hours to provide child care services for social occasions.

6. Job Skills or Parent-Employees. Employer-sponsored child care centers served mainly skilled and professional employees. Reports from civilian centers showed that 39 percent of parents employed by the sponsoring employer held supervisory-professional jobs, 35 percent held other white-collar jobs, 18 percent held skilled blue-collar jobs, and 8 percent held unskilled blue-collar jobs.

7. Transportation to Center. Ninety-seven percent of the parent-employees used a car for transporting children to the center.

Benefits to Employer and Employees

Questionnaire respondents reported many benefits to the sponsoring employer as a result of the presence of the child care center. The number of centers that reported each benefit were:

Number of Centers	*Benefits*
53	Increased ability to attract employees
49	Lower absenteeism
48	Improved employee attitude toward sponsoring organization
40	Improved employee attitude toward work
40	Favorable publicity about the employer due to articles about center
34	Lower job turnover rate
29	Improved community relations

Benefits to the parents also included the availability of reliable child care, low fees, access to visit the child at an on-site center during the day, and the convenience of transporting the child to an on-site center.

GUIDELINES FOR EMPLOYER/LABOR INVOLVEMENT IN CHILD CARE SERVICES

Employers and labor groups face a new problem as they consider child care involvement. Child care services have seldom been included in employee benefit packages, and business planners lack the knowledge and understanding for initiating child care services. Among the first questions that management officials and union leaders ask are, "What services are other companies (unions) providing?" and "How did they get started?"

The following guidelines for child care involvement are a collection of information about the unique situation of employer-related child care services, and resources for further investigation. The guidelines have been drawn from a nationwide investigation of employer-sponsored child care, from in-depth telephone interviews with representatives from over 15 employer-sponsored centers, from available publications in the child care field, and from personal communications with tax specialists and child care planners.

Planning for Child Care Involvement

Planning for child care involvement is a much more complex process than "counting the children and choosing a center location." There are many different types of child care-related services for planners to consider. Different employment situations lend themselves to different types of involvement, and each type requires a different legal approach to organizing the program so that the best benefits will accrue to employees and employers. Also, designing a program to match employee needs with available assets requires a thorough needs assessment and cost analysis of the proposed program.

Setting up a Task Force

One challenge faced by planners is change within a system. Employment practices and employee habits are basically conservative and resistant to change, even if the planners view the change as beneficial. Any innovation in a system must be planned carefully to attract the support of the various factions in an employment situation.

Often the idea to initiate child care involvement has developed from persons in management or employees interested in women's issues. These planners may be hindered because they do not understand the real needs of the parents, they do not know how to influence management, or they are unable to approach child care services from a business standpoint. One industry-sponsored center ran into problems at the program's inception because planners had failed to include the union in the planning. Another center was in the planning stage for 5 years because of inability to influence management and the planners' poor business skills.

In setting up a task force, it is best to include persons that represent major groups in a company and persons with power and influence. It has been suggested that planners should be chosen who represent the following systems characteristics: opinion leadership, formal authority, major factions or vested interests, public relations ability, and credibility and respectability (8). Persons planning for child care services should try to include a management representative who can influence decision making, an influential labor representative, knowledgeable parents familiar with child care needs and approaches, and persons with skills in personnel management, law, and public relations.

Various Forms of Child Care-Related Involvement

Before evaluating the need for child care services and the factors that influence child care services in a particular employment setting, the task force should be aware of the spectrum of child care services for meeting child care needs. The child care center is not the only possibility. Many alternative approaches have been used by employers, and creative planners may design new approaches to match specific needs.

Each alternative listed below offers varied benefits to the employee-parents. Some offer information only, some offer easier access to available child care, and others offer reliable child care at the workplace. Information on the legal status of employer-related programs and tax implications of employer contributions to services is included under the section entitled "Employer Funding."

Support for Existing Child Care Programs

Support for local child care programs assists the programs to deliver services. In a community where child care slots are available, an employer may donate accounting, tax, advertising, management, or legal services to the center or may donate some of the company's product. The services and products allow the center to cut operating expenses and provide better services to parents at a lower cost.

Several banks and other lending institutions have supported child care through their loan programs. Citibank of New York, Bankers Trust Company of New York, and Chase Manhattan Bank of New York are a few of the institutions that have had special policies for providing loans for construction and renovation of child care facilities in the city (9).

An employer or labor group could provide money to assist in the establishment of a child care program for employees. The International Ladies' Garment Workers Union contributed funds for planning and research for the development of Children's Village, a child care center that serves many garment workers in Philadelphia.

Support for Booklets/Lectures on Child Development and Care

Providing information about child care is one way employers and labor groups can show their sensitivity to family concerns. Texas Child Care '76 (now the Texas Institute for Families), a child advocacy organization supported by company foundations, conducts "Noon-Time Seminars" in 20 Texas communities. The hour-long seminars are conducted at business sites and cover such topics as parent/child relationships, community resources, and quality child care (10). An employer or employee group might support noon-time seminars or other informational programs for parents.

An employer, union, or employee group could publish an informational booklet on the community and child care. Metropolitan Life Insurance Company has published booklets on child care (11). Several booklets on child development and care, published by State licensing agencies and the Federal Government, could be made available to parents.

Information and Referral Systems

Information and referral systems are services that try to match a parent's request for care with the services available in the community. An employer could support an information and referral system if one is available in a community, or the employer could establish a child care information service for employees. The personnel office could keep a current list, fee schedules, and eligibility requirements of child care centers and family day care homes in the community. Because family day care homes change status frequently, child care information would have to be updated often to be useful to employees.

Family Day Care Program

One step beyond providing an information and referral system is recruiting caregivers for family day care, training the caregivers, and arranging for employees to use the services of the trained caregivers. A large savings and loan institution presently has under consideration a family day care program to serve infants whose parents work at branch offices, as well as a center program at the main office to serve infants and preschool children.

Some resource books on family day care are:

The Home-Based Training Resource Handbook ($14.95 + 2.00 shipping from Toys 'n Things Press, 906 N. Dale St., St. Paul, MN 55103).

Seefeldt, C. & L. L. Dittman. Day Care-9: Family Day Care. U.S. Department of Health, Education, and Welfare Publication No. (OHD) 73-1054. Washington, D.C.: U.S. Government Printing Office, 1973. (Single copies free from U.S. Department of Health and Human Services, Washington, D.C. 20201.)

"Sick-Child" Care Program

In most cases, a babysitter in the parents' home is the only form of child care available to parents with sick children. Usually a parent has to stay home from work whenever a young child is sick because babysitters are not prepared to meet emergency needs. Nurses who might be available for emergency service often charge more than parents can pay. The Wichita Day Care Association (not employer-related) operated two programs for sick children (10). One program trained Comprehensive Employment and Training Act (CETA) employees as nurses' aides for the care of sick children in the home, and the other provided 50 family day care homes where only sick children were cared for. Although an employer-related center may not be eligible for CETA and Title XX funding as in this example, establishing systems of family day care homes to serve sick children may be a good solution to the sick child problem.

Another innovative program has been planned to provide parents with emergency home care. In Milwaukee, Wisconsin, a program is being planned to offer child care training to those high school students who are presently attending school half days. The students would then be assigned to a home for emergency child care on a half-day basis.

Vouchers

When child care slots are available in a community, an employer or union can subsidize the cost of care by providing vouchers for X amount of money that can be used at any licensed child care center. Polaroid Corporation provides child care subsidies on a sliding scale according to family income. The parent chooses the center, and the center in turn bills Polaroid for the subsidy.

Slots in Existing Centers

When an employer wants to provide child care services for employees but has a limited number of employees who need services, the employer can reserve slots in an existing child care center. The employer can pay for the slots and charge employees what it chooses for the space. If the slot is unfilled, the employer must pay for the slot, but, by retaining slots, the employer provides for the availability of care in a tight child care supply market.

Consortium

A group of employers can work together to develop and support a child care center or other child care program to serve their employees. Some examples of where this approach might be most feasible are a large office building serving several organizations, an industrial complex, or a downtown area with several large employers. Arms Day Care Center, Coon Rapids, Minnesota, serves employees of a hospital and a college. The Government Center Child Care Corporation in Boston directs an employee-initiated child care center that serves employees of a group of Federal agencies. The Baltimore Region of the Amalgamated Clothing and Textile Workers Union supports six centers for union members through the cooperation and funding of employers who hire union members.

Child Care Center

A child care center for the use of employees can be established by the employer, by the union, or by a group of employees. The advantage of the establishment of a child care center for employees over other child care services is that reliable child care can be made available for all ages of children, at a convenient location, and at the hours needed for work demands. For example, infant care is seldom available at community child care centers, but employer-sponsored centers often have provided such care. Almost no community centers provide evening child care, but 43 percent of the hospital-sponsored centers in 1978 offered care for second shift workers.

Another advantage to establishing a child care center is the benefits derived by the employer. Benefits to employers in the 1978 survey included aid in recruitment, lowered absenteeism, a more positive attitude of the employees toward the employer and the work experience, favorable publicity for the employer, lowered job turnover, and an improvement in community relations. The importance of these benefits to the sponsoring employer can influence a management decision on child care involvement and the amount of employer subsidy for child care.

There are many different ways to structure a child care center. Planners will need to consider the level of administration/control over the child care program, the liability associated with the operation, and the legal structure that will allow for the best tax advantages for the employer or the best funding possibilities for the center.

Needs Assessment

Child care planners should assess the employees' need for child care services. The need for child care services can be estimated by comparing the number of employees' children that would use full-day or after-school child care programs with the availability of suitable programs in the communities where employees work or live. Since the employees with children are working, they have already located some form of child care. The question is whether the child care center is "suitable" for the employee. The child care service should meet the developmental needs of the child as well as provide reliable child care at times when the parents need it, at a convenient location, and at a cost parents can pay.

If planners are considering sponsorship of a child care center, they also should estimate the need for child care by parents other than company employees in the community where the center will be located. In cases where employees' children will not fill the center to capacity, community children or children whose parents work at nearby companies can be enrolled. In the past, a few employers withdrew support from centers because of escalating costs due to under-enrollment of employees' children. The availability of parents in the community that need child care services, in addition to parent-employees, can provide a "cushion" of clients to fill a center to capacity.

Employee Survey

Planners can find information about child care needs through a questionnaire completed by employees. To get the truest picture of employee child care needs and opinions, the planners should advertise the survey so that most interested persons will respond, explain child care alternatives under consideration so that parents are not misled, and structure the survey to include information pertinent to planning without making it cumbersome to complete.

Advertisement. Planners should disseminate information about an upcoming survey so that interested employees will be watching for the survey and will be more likely to complete it. One union advertised the survey through articles in the union newspaper before the questionnaire was distributed by union stewards on each shift. At an office building, planners can place posters at heavily traveled areas, such as entrances or the cafeteria, as well as report the upcoming survey in company newspapers or fliers.

Communication of child care alternatives. Planners may be considering an information and referral service, subsidizing existing child care slots, sponsoring a center, or other plan. If employees do not know about the range of child care services under consideration, they may develop unrealistic expectations and react negatively to any child care plan which is less than they expected. Because employer-sponsored child care is associated with free care in many peoples' minds, planners may need to educate employees about the high costs and complexity in developing child care services. Employees should be made aware of feasible child care alternatives in an employment situation.

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If the planners have no alternatives in mind when the questionnaire is disseminated, they should make the situation clear to employees. Since assumptions about services may be made from items on the questionnaire, planners should state the reasons for the questionnaire so that employees will not jump to erroneous conclusions.

Information about child care planning can be disseminated through company newspapers, through a cover letter on the questionnaire, or through personal contact between planners and employees. At Intermedics, Inc., the person who would serve as center director met with groups of 10 to 15 interested employees on company time to discuss child care planning. During the meetings, employees completed the needs-assessment questionnaire, heard about the child care plans, and shared their own concerns about child care services. The director felt the personal contact allowed for good communication between planners and parents. Through the meetings, rapport developed between the director and parents, and that rapport helped reduce the need for a public relations campaign to enroll children when the center opened.

Questionnaire items. The questionnaire should be designed to provide the information needed for planning child care programs under consideration. Following are questionnaire items frequently used, their purpose in planning, and the results planners have had using such items in the past.

1. "Would you be willing to give some time and your expertise to help . . . . ?" An item like this was included in a questionnaire at the U.S. Department of Labor to get volunteers to help organize and manage a parent-controlled program. Many people who had no small children volunteered to share their time and influence in organizing the child care center.

2. "Do you have dependent children under 6 years old living at home? If so, how are they cared for while you work?" Alternative answers could be "by spouse at home, by a relative at home, by a babysitter at home, by a relative at the relative's home, by a babysitter at the sitter's home, at a day care center." A similar question could be asked for children 6 - 13 years old. This question provides information about the employees' need for child care and the types of child care services presently available to employees.

3. "How much do you pay for child care services for each child using services? $_______ for _______ hours per week for child _______ years old." The amount presently paid by employees can serve as an indication of what parents are willing to pay.

4. "Are your child care arrangements satisfactory or unsatisfactory? If unsatisfactory, what reason(s) contributes toward their being unsatisfactory?" Alternative reasons could be "quality of program, location of services, hours service is provided, undependability of service, cost of service." Alternatives could be more specific and/or a space could be added for comments. The question provides an estimate of satisfaction with present services. In one study, parents reported they were satisfied although they also reported a high incidence of child care problems and disruption of services. Parents may tend to rationalize by stating services are satisfactory; thereby, they gain peace of mind rather than face up to the inadequacy of their child care arrangements.

5. "Would you be interested in enrolling a dependent child in a child care center located close to where you work?" Several center directors reported that many more parents indicated interest in enrolling children than actually enrolled children. In one case of a growing company, the needs assessment underestimated the number of parents interested in services.

6. "What is the age of the child (children) that you would be interested in enrolling in the child care center?" Include a space for number of children by certain age brackets. Use the age brackets that determine teacher:child ratios for State licensing laws. This information can help in planning size of each center age group. Recently opened centers have reported that the greatest demand when the center opened was for infant care (seldom available in the community) rather than preschool care.

7. "What hours and days would child care be needed?" The alternatives listed would be determined by the working days and hours of the employees.

8. "Do any of your children that you're interested in enrolling have a handicap? If so, what is the child's condition?" Since a child care center may not be able to serve children with certain

handicaps, planners may want to know how many children fall into the category of handicapped.

9. "What would you be willing to pay for care for one child in a child care center near work?" List alternative ranges of fees. One center director noted that responses to a questionnaire item like this were much lower amounts of money than parents actually were willing to pay when the center opened. The director felt that comparing the respondents' family income with the income range of parents paying comparable fees at other centers was a better indicator of fees parents would be willing to pay.

10. "What is your total gross family income?" List alternative income ranges. Gross family income can serve as an indicator of what parents are able to pay for child care services. A rule of thumb often used is that a family can spend 10 percent of its gross family income for child care services. If planners are considering fees for services on a sliding scale basis, the planners will need to find out if they will be able to enroll enough families at the high end of the fee schedule (high income) to balance the number of families at the low end of the fee schedule (low income).

11. "If all the following forms of child care services were available to you, which would be your first choice?" List alternative child care services. Parent preferences may be useful if planners are considering various forms of services.

12. "Do you feel that a child care information and referral service at the company would help parents meet their child care needs?" Questions should be included that relate to each child care service under consideration.

13. "Do you feel that using a reliable child care center near your workplace would influence either of the following: job performance, absenteeism, attitude toward work?" A strong positive response to these alternatives will help planners persuade management to support a child care program.

The following handbook is available for planners needing more information on needs assessment:

The Education Commission of the States. The Children's Needs Assessment Handbook, Report #56. Denver, Colorado, 1976. ($4.50 from The Education Commission of the States, Suite 300, 1860 Lincoln St., Denver, CO 80295)

Survey of Available Child Care Services

Planners can gain a better understanding of the child care situation by surveying available child care programs near the workplace and in the communities where employees live. The State day care licensing agency in the area will usually provide a list of licensed centers in the community. Planners can call each center for information about the operating hours, the ages and number of children served, whether each center is fully enrolled, and the length of any waiting lists for enrollment. The quality of child care programs is best evaluated through center visits by a person knowledgeable in this field.

Other resources that might be available in the community are child care information and referral programs and "umbrella organizations" of family day care homes. Independent family day care homes are seldom licensed, hard to locate, and change "provider" status frequently; therefore, it would be difficult to identify the number of independent family day care homes in operation.

Many nursery school programs, Headstart programs, or Title I enrichment programs may be located in the community, but programs such as these usually provide short-term care that does not meet the needs of working parents. Planners need to identify the hours and days of service provided by each child care program as well as the number of child care slots available and the quality of care.

Survey of Child Care Need in the Community

Planners should evaluate the child care needs of parents in the community or at neighboring businesses. Both these sources would be helpful to planners interested in identifying an additional source of clients for a child care program, or if a feasible solution to child care needs might be a consortium of businesses entering into a child care program. For data on community residents, planners might use census tract data or school census data. School census data, which identifies the number and ages of children in a certain school district, are often collected yearly and provide an up-to-date estimate of children living in a community.

Personnel officers in neighboring companies may be able to provide a broad estimate of child care needs of employees such as the number of employees with preschool children or the number of female employees of childbearing age. Simple questionnaires could be circulated at neighboring companies to identify those employees' child care needs and preferences.

Cost Analysis

Planners should analyze the costs and the funding resources for each program of child care services that they are considering before deciding on a service. A cost analysis for a simple program, such as providing or publishing booklets on child care, is a relatively simple process for the planners. Analyzing costs for a child care center is a complex problem, and many community resources will need to be tapped to develop a cost analysis that covers the many facets of a center operation.

Planners may be developing a proposal with various "levels" of child care services to be presented to management officials or union officials. Planners may be considering how to organize and structure a small, parent-operated, cooperative center. No matter how extensive the plan, the cost analysis should be thorough and geared to the specific program plan. Each situation is different with respect to facility or grounds available, in-kind services available, specific programming under consideration, and the ability of parents to bear costs--and the cost analysis should reflect the differences.

To get a clearer picture of the proposed program costs for the services provided, planners can convert program costs into a unit cost for service. Planners can estimate a unit cost of service, such as the cost of care per child per day or the cost of an information service per parental request. The unit cost should equal the per unit resources from fees for services and other financial support. The financial support category includes employer subsidies as well as outside funding and support from fundraisers.

In preparing the cost analysis, many factors will influence the proportions of costs that can be covered by employer subsidies and by user fees. The income of parents will influence the fees they can pay for services, and the values of the service, as perceived by the employer or labor union, will influence the amount of funds the supporters are willing to contribute to the service operation. If an employer views the service as a morale booster, a recruitment tool, or as a remedy to a high job turn-over rate, the employer will be more likely to contribute a high percentage of the program costs than if the program is perceived as a mere convenience for employees.

Benefits of Outside Consultation

Throughout the process of planning and establishing child care services, planners can benefit from the knowledge and experience of an expert in child care services. Preparing a cost analysis requires a complete knowledge of running the program under consideration. For example, knowing enough to develop a thorough cost analysis of a child care center requires knowing all the facets of running a child care center as well as the complications of the start-up process. If planners lack knowledge and experience in the child care field and if funding is available, hiring a consultant to help at the cost analysis stage should be considered.

Some functions that a consultant might serve at the program planning and cost analysis stages are:

1. Sharing information on various child care philosophies, and helping planners choose a child care philosophy for their programming.
2. Assisting in site selection and assisting the architect/designer in planning a facility and equipment.
3. Making contact with various licensing agencies to ascertain feasibility/acceptability of the program plan.
4. Assisting planners in choosing the components of a program under consideration by providing information about the values/benefits of each component and the costs involved (such as health screening, after-school care, etc.).
5. Evaluating the quality of existing child care centers (when purchasing child care slots or contracting with a child care chain).
6. Evaluating funding possibilities, outside of employer subsidies, for programs under consideration.
7. Developing a program model and a program budget or cost analysis.

Limited "free" consultation services may be available through State day care licensing agencies. The planners or their consultant should contact the State day care licensing office in their geographic area as soon as child care programs are being analyzed. The agencies often have helpful information on establishing child care programs as well as the rules for licensing. Developing good rapport with the licensing agent in the beginning may provide the planner with useful information and make the process of licensing smoother as the program is implemented.

Whenever planners are considering outside consultation, they should remember the cost control of the project. Planners should evaluate how much money they can appropriate to consultation services and when the services can be best used--early program planning and needs assessment, program cost analysis, setting up the program, or training program staff. When a consultant is hired, the planners can exert close cost control by performing as many activities on an in-house basis as are feasible and by contracting with the consultant for specific activities.

Consideration of In-kind Services Provided by the Company

As planners are considering child care services and costs of the programs, they should consider all the services available at the company or sponsoring organization that could be used in the child care program. Some services can be provided by the company at no additional cost to the company or at a cost that is lower than services can be obtained elsewhere.

In the 1978 survey of employer-sponsored child care centers, 82 percent of the centers reported that they received in-kind services from the employer (7). In-kind services reported by the child care centers included free use of facility, janitorial services, food services, health services, secretarial services, maintenance/repair services, laundry services, and utilities. Other services needed in planning and operating child care programs which might be provided by the employer are legal, accounting, public relations, and building/design services.

In developing a cost analysis, the fair market value of proposed in-kind services should be determined as well as the cost to the employer of the in-kind services. The full market value of the services provided by the employer should be used to determine unit costs of service and should be included in the financial support category. The cost to the employer should be estimated and presented to management officials when negotiating for employer subsidies.

Program Costs for a Child Care Center

One direct solution to meeting employees' child care needs is the sponsorship of a child care center. A child care center is a small business in itself, and many factors influence the cost of services and the quality of the program. Listed in this section are several costs related to the development and the operation of a child care center. The center plan will influence which of these costs will be included in the cost analysis. For example, the housing costs may be reflected in building a facility or in rent payments for an existing facility.

Before developing a cost analysis for the center, planners or their consultant will need to develop a good understanding of the program components of a child care operation. The section in this booklet on "Program Components of a Child Care Center" and the additional resources referenced in that section will help planners understand program costs.

Costs for a child care center operation can be divided into Start-up costs and operating costs. The start-up costs refer to any expenses incurred in planning and establishing the child care center. The operating costs refer to the regular costs incurred in running the child care center.

Following is a list of costs relating to the start-up of a child care center:

- Center space:
  - --Capital costs for the land, building the facility, developing the playground, or renovating existing space.
  - --Connection fees and deposits (electricity, gas, water, sewer, telephone).
  - --Special tax assessments related to the building process.
- Equipment:
  - --Classroom equipment and outdoor play equipment.

  - --Furniture for office and staff lounge.
  - --Kitchen equipment.
  - --Maintenance equipment.
- Vehicles (vans or buses for transporting children).
- Salaries and/or contract services before center opening:
  - --Planning services (conducting needs survey, budgeting program, licensing program, planning curriculum, ordering supplies, arranging for insurance and vendors, setting up bookkeeping, hiring staff).
  - --Staff training.
  - --Public relations and recruitment of children.
  - --Legal services (establishing center program as legal entity and reviewing building and land contracts).
- Costs of underutilized staff after opening.
- Working capital (funds to cover costs between the opening and the receipt of funds from fees or financial support).
- Miscellaneous fees related to incorporation and establishment of the center.

Through close cost control, planners can keep start-up costs at a minimum without reducing the quality of the center program. One way to help minimize costs is through careful development of the staff. Since it may be a year and a half after opening before a center reaches full capacity, the caregiver staff should be hired one at a time as enrollment increases (12). Enrollment of additional children can be delayed until enough children are waiting to warrant the hiring of an additional staff member.

Operating costs vary greatly depending upon the services provided by the center. Program operating costs can include the following:

- Staff.
  - --Salaries.
    - ---Administrator.

---Caregivers.

---Clerical staff.

---Custodian.

---Cook.

---Bus driver.

---Substitutes.

--Benefits.

---Social Security.

---Workers' compensation.

---Unemployment insurance.

---Holiday-vacation plan.

---Health insurance.

---Retirement.

--Bonding.

- Housing.

--Rent or mortgage payments.

--Property taxes.

--Utilities.

--Repairs.

--Insurance (fire, liability, vandalism).

- Major equipment.

--Rental of office equipment or other equipment.

--Depreciation of owned equipment.

- Consumable supplies.

--Teaching and child care supplies.

--Food supplies.

--Maintenance supplies.

--Clerical supplies.

- Communication.

--Postage.

--Telephones.

--Publicity.

--Parent meetings.

--Publishing parent newsletters or program reports.

- Transportation.

--Vehicle rental or debt payment related to vehicle purchase.

--Liability and accident insurance.

--Transportation for field trips.

--Depreciation of owned vehicles.

- Staff development and training.

--Inservice training.

--Professional publications and resource books.

--Dues for child care associations.

--Attendance at child care conferences.

- Social services.

--Medical consultation or screening.

--Psychological consultation or testing.

- Other administrative services.

--Legal.

--Accounting or auditing.

- Emergency funds (funds available that are equivalent to 2 months of operating expenses).

Resources on Cost Analysis

Abt Associates. Cost and Quality Issues for Operators. Washington, D.C.: Day Care and Child Development Council of America, 1972. ($4.75 + $1.00 shipping from DCCDCA, Gryphon House Publications Delivery Service, P.O. Box 246, 3706 Otis St., Mt. Rainier, MD 20822)

Council for Community Services in Metropolitan Chicago. Financial Reporting and Cost Analysis Manual for Day Care Centers, Head Start and Other Programs. Chicago, 1973. ($7.50 from Council for Community Services in Metropolitan Chicago, Research Department, 64 E. Jackson Blvd., Chicago, IL 60604)

Day Care and Child Development Council of America. Standards and Costs of Day Care Programs. Washington, D.C., 1971. ($.75 + 1.00 shipping from DCCDCA, Gryphon House Publications Delivery Services, P.O. Box 246, 3706 Otis St., Mt. Rainier, MD 20822)

"The Money Column: Setting Parent Fees in Day Care." VOICE, August, 1975, pp. 18-19.

Rowe, M. The Costs of Child Care: Money and Other Resources. Washington, D.C.: Day Care and Child Development Council of America, 1972. ($3.00 + $1.00 shipping from CDDCDA, Gryphon House Publications Delivery Service, P.O. Box 246, 3706 Otis St., Mt. Rainier, MD 20822)

Southern Regional Education Board. A Cost Analysis System for Day Care Programs, Southeastern Day Care Bulletin No. 3. Atlanta, GA, 1971. (Southern Regional Education Board, 130 Sixth St., N.W., Atlanta, GA 30313)

Funding Sources for Child Care Services

Almost any project in support of child care services will cost money to initiate and sustain. Parent fees will contribute to program costs for child care services, but fees may not cover the full cost of the program. Initial start-up costs for some programs, such as child care centers, are high and will have to be covered by employer or union support, outside funding, equity financing, or debt financing. Financial support for a child care program may come from the employer, the union, outside funding, or a combination of the three.

Employer Funding

An employer may donate money or in-kind services to a child care program for employees. In supporting child care, the employer must consider two important factors: (1) liability with respect to the child care operation and (2) treatment for tax purposes of employer contributions. Depending on the program design, contributions by employers could be viewed by the Internal Revenue Service (IRS) as increased salary to the participating employees, a noncompensatory business expense of the employer for a general benefit for employees, an investment, or a charitable donation. In order to obtain and sustain employer funding for child care services, planners should try to design the program's legal structure for the most beneficial tax treatment for the employer. For answers to specific questions concerning particular child care services, planners can contact taxpayer service personnel of their IRS District Office or their attorney or accountant.

60-Month Amortization of Facility Expenses

Through Section 188(a) of the Internal Revenue Code, an employer may elect to deduct ratably over a 60-month period the capital expenses for acquiring, constructing, reconstructing, or rehabilitating a qualified child care facility used primarily by the taxpayer's employees. For a child care center to qualify for the deduction, the center must be located within the United States, be licensed and approved under local law, and have enrolled and attending on a monthly basis at least 80 percent who are children of the taxpayer's employees (13). To qualify for Section 188, the property must be subject to depreciation and the expenditure must be made before January 1, 1982. This deduction may be taken in lieu of any depreciation deduction otherwise allowable for such expenditure.

Section 188 contains some disincentives to its use. In certain situations an employer may benefit more by electing Section 188 for only part of its capital expenditures or avoiding its usage altogether. First, the investment tax credit is not available for property amortized under Section 188 (14). An employer may be able to deduct costs over a shorter period by claiming an investment tax credit for personal property expenditures than by electing 60-month amortization for these expenses (15). Second, the difference between the rapid amortization write off and the usual depreciation allowance under Section 167 is a tax preference item (16). Therefore, it may result in additional tax under Section 56 and, if the employer is a sole proprietor or partnership, may indirectly affect the amount of income of the proprietor or partner which is eligible for the 50 percent maximum tax on personal service income under Section 1348.

Congress is aware of the fact that Section 188 may not prove to be as advantageous to a particular employer as the usual tax incentives but intended that the employer have a choice (17).

Targeted Jobs and WIN Credits

An employer may take either a targeted jobs tax credit or a Work Incentive Program (WIN) tax credit for certain wages paid or incurred by the employer for the eligible employees in a child care program.

Eligible employees for the targeted jobs credit are: Vocational rehabilitation referrals, economically disadvantaged youth, economically disadvantaged Vietnam-era veterans, Supplemental Security Income recipients, general assistance recipients, youth participating in a cooperative educational program, or economically disadvantaged ex-convicts. The amount of targeted jobs credit allowable for a tax year is 50 percent of the qualified first-year wages of the employee for that year, plus 25 percent of the qualified second-year wages for that year. Qualified first-year and second-year wages are each limited to $6,000 (18). The targeted jobs credit is for qualified wages incurred in 1979 through 1981 (19).

Eligible employees for the WIN tax credit include employees certified as having been placed in employment under a WIN program set up under the Social Security Act or persons receiving financial assistance through dependent children payments under the Social Security Act. The employer is allowed a tax credit of 50 percent of the first $6,000 of WIN program expenses for an eligible employee during the employee's first year of work and 25 percent of the first $6,000 during the employee's second year of work (18). An employer is allowed a tax credit for eligible child day care workers who are working parttime as well as those working fulltime. An employer may use an alternative computation for the WIN credit if it is receiving reimbursements for expenses incurred with respect to eligible child day care workers from funds made available through section 2007 of Title XX of the Social Security Act. The alternative computation allows a WIN tax credit of up to $6,000 per employee minus the reimbursed wages under section 2007 (20).

Taxability of Child Care Subsidies to the Employee

Both the employer and employees are concerned with whether or not employer contributions for employee child care services will be treated by the IRS as compensation to the employee. If child care services are treated as income to the participating employee, the employer must withhold employment and income tax from that income related to child care, and the gross income reported on a participating employee's W-2 form would be higher than that reported for a nonparticipating employee who earns the same base compensation (21).

Employer contributions to child care services for employees are treated by the IRS in different ways depending on the circumstances of the contribution. Compensation for income tax purposes includes not only cash but the fair market value of property or services received for work (22). However, employer outlays made primarily for the convenience of the employer or to establish a working condition are not taxable to the employee (23). In some cases the IRS may consider child care services as income to employees rather than as a general benefit to attract employees. Factors which influence inclusions of the value of employer provided child care in income are whether the service relieved the employee of a personal expense that would otherwise have been incurred (24), whether the service was available to employees at all income levels (25), and whether the service included cash reimbursements for the care of individual children (16).

If an employer provides free child care to employees who would otherwise have to seek services elsewhere and pay for the services, the value of the services might be viewed as income. If the employer provides the services at less than full fair market value, the IRS might view the difference between the rates charged and value of the services as income to the employee (26). However, if the employer has provided services at a high quality child care center at a bargain price that equals the cost of care the employees would normally incur for services in their communities, the IRS might view the service as a good will benefit to retain employees and not include the value in income (27).

Making the services available in kind to all employees would tend to indicate that the services were not in return for particular work but were designed for the employer's need--attracting employees and reducing absenteeism and turnover. If the employer provides a center or funds a large number of slots in an outside center, that would show the employer's desire to provide the service to a substantial portion of the employees wishing to use the service, not just to a few select individual employees. An employer's payments to an established child care center to provide child care for preschool children of its employees was viewed by the IRS as a business expense under Section 162 of the Code rather than as income to the employee (28).

If the employer reimburses employees for the cost of child care, the reimbursement would most likely be treated as income to the employee because cash transfers are customarily taxed even when a transfer in kind would not be (16). Polaroid Corporation provided participating employees, who had been selected according to family income, with a voucher to use at any child care center in the community, and the value of the voucher was treated by IRS as income to the employee.

Tax and Liability Features of Specific Program Approaches

Employers that choose to sponsor child care for employees may be profit making businesses, such as private industry, or they may be not-for-profit organizations, such as most hospitals, labor groups, government agencies, universities, or military installations. Program planners need to assess whether a program should be operated by the sponsoring employer, thereby sharing liability and legal status, or whether a program should be operated as a separate entity.

Factors that will influence the choice of legal structure are (a) the liability issue, (b) the employer's potential tax deductions for contributed funding, and (c) the eligibility of the program for tax-exempt status. Alternatives for child care support are discussed below.

Leasing space to a child care chain. One way to provide an on-site center is to develop space for child care and lease the space to a child care chain. For example, a profit-making child care chain has lease agreements with three insurance companies in the Northeast. The insurance companies guarantee that a certain number of slots will be filled by children of employees, and the child care chain provides a 10 percent discount in fees for employees. If company slots are unfilled, the insurance company adjusts the rent required to lease the space. An employer avoids the headaches of administration but also abdicates control over the running of the child care center. If the center runs at full capacity for several years, the employer may regain its investment through rental payments and thus incur little or no cost in providing on-site child care.

An employer that chooses to lease space to a child care chain should be eligible for special tax benefits in certain situations. If the employer built or remodeled space to be used primarily for its own employees, the employer could take advantage of the 60-month amortization of building/remodeling costs. If the employer subsidizes slots in the center for the employees, it could report the outlay for child care as a business expense or as compensation. The subsidies may, however, be treated by the IRS as taxable income of the employees.

The employer may be able to provide child care at a lower cost by using a chain. Chains can reduce expenses in operation because they can replicate services and manage several programs from a centralized organization. However, profit-making child care chains also have been noted for poorly paid staff and high staff turnover rates. It is not hard to understand when one considers the following personnel policies of a major child care chain in 1979: All staff (excepting director) paid on an hourly rate of minimum wage up to $3.25, 3 paid sick days allowed in a 9-month period, no paid holidays or vacations, and total cost of group health care borne by the employee.

When a child care chain is used to provide services, neither the parents nor employer has control over the quality of care. Planners should investigate carefully the programs and personnel policies of child care chains under consideration for on-site centers.

Purchasing outside services for employees. An employer can support child care services for employees by reserving slots in an existing child care program, by providing employees with vouchers to be used at any center, or by providing funding to any established service, such as an information and referral service, in exchange for the employees' use of the service. If the IRS views the employer's expenditure for these outside services as a nontaxable fringe benefit rather than a compensation, it may be treated as an ordinary and necessary business expense that is deductible from Federal income taxes by the employer and is not taxed to the employee.

An employer may donate money to a charitable, tax-exempt program and deduct the contribution from its taxes as a charitable donation. The total deduction that IRS allows a corporation for charitable contributions during a year is 5 percent of the corporation's taxable income (29). However, if the employer receives child care services for employees in return for the donation, then the deduction will be disallowed on the theory that the employer is purshasing a service rather than making a contribution (30).

Program as part of the sponsoring organization. In most cases, programs remain part of the sponsoring company or organization. State corporate law might limit the type of service a corporation could perform, but established, employer-related programs have not reported any limitations to establishing centers due to State corporate law.

By operating the program as part of the business or corporation, the employer has direct control over the operation of the center, enrollment, and finances. Operation expenses could be deducted from a for-profit employer's Federal taxes as ordinary and necessary business expenses designed to attract employees and promote greater efficiency among its employees (31). A tax-exempt employer could treat child care expenses as business expenses and deduct them from the employer's revenues when calculating the income of the organization. Capital costs would be treated as investments by the employer, who could take advantage of the 60-month amortization for child-care facility costs. By remaining a part of the sponsoring business, the establishment of a separate corporation and the paper work that entails would be avoided.

Because the program is operated by the sponsoring employer, the employer would be liable in the case of accidents at a center (but the employer could be protected by insurance) and liable for debts incurred by the program. Outside funding for the child care program would be considered income of the employer, and both the expenses and income of the program would be included in the employer's annual report.

Program as a separate for-profit corporation. A separate subsidiary or sister corporation could be established to provide child care services for employees of the parent corporation. "For-profit" is often associated with child care programs realizing a profit; in this situation "for-profit" refers to legal structure, and the program may operate at a loss.

The parent corporation's investment in the subsidiary or affiliate, either in the form of a loan or of a stock purchase, would be treated as any other capital investment, and no tax deduction would be allowed to the parent unless the parent and subsidiary corporation filed a consolidated tax return or unless the center ceased operation. If the subsidiary corporation were at least 80 percent owned by the parent corporation, the subsidiary corporation would be part of the consolidated group filing a consolidated return. If a consolidated tax return is filed, the tax consequences for the parent corporation would be the same as if the center were part of the parent corporation.

Through establishing a subsidiary corporation, the parent corporation may avoid tort liability to third parties and, unless a consolidated tax return is filed, may avoid treating funding received from other sources as income to the parent corporation.

Program as a not-for-profit corporation and securing tax-exempt status. An employer-related child care program could be established as a not-for-profit corporation if state laws so permit. Not-for-profit corporations are restricted in their use of income from a program and on disposition of the assets if a program ceases operation. Generally, the income or assets may not inure to the benefit of a private individual. The assets of a not-for-profit program, such as furniture, could not be reacquired by the sponsoring company as in the case where the program remained a part of the sponsoring organization. The not-for-profit corporation would be a separate legal entity, and the employer could pay the corporation for services for employees and deduct the cost from its taxes as a business expense in the same manner as discussed above. The employer could not deduct donations to the not-for-profit program from Federal taxes as charitable contributions unless the program had secured tax-exempt status under Section 501(c)(3) of the Internal Revenue Code (32).

A not-for-profit corporation can file with the IRS for exemption from Federal taxes. Employer-related child care programs have secured tax-exempt status under Sections 501(c)(3), 501(c)(4), and 501(c)(9) of the Internal Revenue Code. Section 501(c)(3) covers charitable and educational organizations that serve "a public rather than a private interest" (33). Section 501(c)(4) covers local associations of employees whose net earnings are devoted to charitable or educational purposes. Section 501(c)(9) covers voluntary employees' beneficiary associations such as employee-financed health and welfare funds. Each type of tax-exempt organization benefits by being exempt from Federal income and employment taxes and by being eligible for the Child Care Food Program. Only programs under Section 501(c)(3) can accept contributions that can be deducted on the donor's income tax return as a charitable contribution (32).

Child care programs eligible for tax-exempt status as charitable organizations under Section 501(c)(3) must serve a public interest and only incidentally benefit private individuals. A program that restricted enrollment to employees would be viewed by the IRS as serving the employer's benefit and would not be an eligible organization (34). An organization that gave priority to union members and charged lower fees for union members than for the general public was viewed as showing preferential treatment to an interest group, and the organization was ineligible for 501(c)(3) status (35). On the other hand, an employer-sponsored child care program that did not limit enrollment to employees' children and chose children for enrollment according to objective criteria such as financial need and the child's need for the program did qualify as a Section 501(c)(3) organization (34).

A child care organization may also qualify for tax-exempt status under Section 501(c)(3) as an educational program. An educational day care program for children aged 6 months to 3 years and a child care organization with a center for children 15 to 72 months and with an infant home program for children 1 to 15 months were both held to be educational organizations (36). The courts stressed the nature and quality of the curricula, the professional expertise of the staff, and the opinions of experts in early childhood education to demonstrate the educational orientation of the program and substantiate the incidental nature of custodial care in the programs.

Every organization that qualifies for tax exemption under 501(c)(3) of the Code is a private foundation unless it falls into one of the categories specifically excluded from the definition of that term (under 509[a][1], [2], [3], and [4] of the Code). Educational organizations fall into one of the excluded categories (37). There are several restrictions and requirements on private foundations. Of particular interest to employer-related child care organizations are prohibitions on self-dealing between the private foundation and its substantial contributors (38). The prohibition on self-dealing may preclude furnishing services to employees of a major contributor in a manner more favorable than to the general public.

Another consideration in seeking tax-exempt status is the policy of the organization relating to racial nondiscrimination. For a school to qualify as an organization exempt from Federal income tax, the school must have a racially nondiscriminatory policy and must abide by certain requirements relating to admissions procedures and the public statement of that policy (39).

The eligibility requirements and the restrictions on tax-exempt organizations just described are those that relate directly to employer-related child care programs. Many other factors must be considered in seeking tax-exempt status, and legal counsel on the tax issues will be required before the planners decide which legal status best matches the particular situation.

Program as part of employer's private foundation. A private foundation funded by the employer is prohibited from "self-dealing" as those described earlier. Nevertheless, employer-funded private foundations have established child care services that serve employees along with other persons in the community. For example, for several years Stride-Rite Foundation has supported an on-site child care center that serves employee children and community children equally. The Corning Foundation is donating $44,000 in 1980 to establish a child care program that will enroll any child in a community where Corning is a major employer.

Resources on program legal status. Aikman's booklet provides a layman's description of many legal issues in operating child care centers but does not discuss legal issues relating to employer-related centers. The IRS booklets interpret the Internal Revenue Code and regulations and are available from the district offices of the IRS.

Aikman, W. Day Care Legal Handbook: Legal Aspects of Organizing and Operating Day Care Programs. ERIC Clearinghouse of Early Childhood Education. Urbana, IL, 1977. ($4.00 from ERIC/ECE, University of Illinois, 805 W. Pennsylvania Ave., Urbana, IL 61801)

Internal Revenue Service. Child and Disabled Dependent Care. Publication 503.

Internal Revenue Service. How To Apply for and Retain Exempt Status for Your Organization. Publication 557.

Internal Revenue Service. Targeted Jobs and WIN Credits. Publication 906.

Internal Revenue Service. Tax Information for Private Foundations and Foundation Managers. Publication 578.

Internal Revenue Service. Tax on Unrelated Business Income of Exempt Organizations. Publication 598.

Roth, R. W. Amortization of Expenditures for Child Care Facilities. TAXES--The Tax Magazine, February, 1979, pp. 133-136.

Union Funding

In recent years the Coalition of Labor Union Women and many unions have supported union involvement in securing funds for child care services for union members. At present, few unions have established programs. The Baltimore Region of the Amalgamated Clothing and Textile Workers' Union, in its contracts with employers, negotiated for employers to donate 2 percent of their gross payroll to a union health and welfare fund to be used for child care services.

Because of recent interest by unions in child care, planners should investigate the possibility of union involvement and funding of child care services. National unions may be willing to lend financial support to a pilot or demonstration project, or interest at the local level may develop into local support and funding.

Outside Funding

Child care programs may solicit outside funding, that is, funding outside of parent fees and employer-related subsidies. In 1978 about one-third of 121 employer-sponsored child care centers reported that they received outside funding (7).

Most government funding for child care is restricted to services for low-income persons, but programs serving middle-income parents may be eligible for government funds for food programs or job training programs. Other funding may come from foundations or from supportive local organizations.

Child Care Food Program

The Child Care Food Program, administered by the USDA, provides reimbursement for nutritious meals that are served to children in child care centers or in family day care homes. To be eligible for funding, a private child care center or an "umbrella sponsor" of family day care homes must have Federal tax exemption or be receiving funding from Title XX of the Social Security Act. The food reimbursement includes a base rate for all children and increased rates for children from low-income families that are eligible for free or reduced-price meals. Reimbursement rates are revised every 6 months.

Funds for purchasing or renting equipment needed to establish, maintain, or expand food service at institutions participating in the Child Care Food Program are available through Food Service Equipment Assistance, administered by USDA. Both the Child Care Food Program and Food Service Equipment Assistance are administered at the local level by a State agency or by the regional office of USDA.

The following pamphlets, single copies free, are available on the Child Care Food Program.

Children's Foundation. Child Care Food Program: A Fact Sheet From the Children's Foundation.

Children's Foundation. Umbrella Sponsorship for Family Day Care Homes. (The Children's Foundation, 142 New York Avenue, N.W., Suite 800, Washington, D.C. 20005)

U.S. Department of Agriculture. Food for Kids. Washington, DC, 1977. (Child Nutrition Division, Food and Nutrition Service, USDA, Washington, DC 20250)

CETA

The Comprehensive Employment and Training Act (CETA) provides funds for employment and training programs and serves members of the community who are unemployed, underemployed, or economically disadvantaged. Funds from CETA have been used by child care centers to train persons to become child care workers.

Funds are awarded at the local level by an organization that serves as prime sponsor for CETA. Some of the CETA titles for funding limit recipients to not-for-profit corporations, but for-profit corporations are eligible for job training monies. The prime sponsor's CETA planner should be contacted to ascertain eligibility of the proposed program for funding, and to identify the types of programs that have been funded in the community.

The following guides for CETA programming are available, single copies free, from U.S. Department of Labor, Women's Bureau, Washington, DC 20210.

CETA Journey: A Walk on the Women's Side. 1980.

A Guide to Seeking Funds from CETA: A Booklet To Assist Individuals and Organizations To Learn How To Apply for CETA Monies. 1979. (Revised)

Training for Child Care Work: Project Fresh Start--A CETA Program Model, Worcester, Massachusetts. 1979.

Title XX, AFDC, WIN

The Federal Government provides funding for day care services for many persons in the poor or near poor classification. Title XX of the Social Security Act provides funds for child care to many families at or near the poverty level. Parents in the Aid to Families with Dependent Children (AFDC) program may be eligible for AFDC Work Expense Allowance to pay for child care so that they can find employment. Participants in the Work Incentive (WIN) program are entitled to child care services that are necessary for the participant to find a job.

The local welfare department or department of social services usually determines which child care centers will serve those parents eligible through Title XX, AFDC, or WIN. The local agency may provide child care or may contract with for-profit centers, not-for-profit centers, or family day care homes to provide services. Child care providers must meet the standards of Federal day care requirements to be eligible for funding.

If a child care center will be serving many low-income parents, the planners should contact the local department of social services to investigate the possibility of receiving funding for child care for parents eligible for services through Title XX, AFDC, or WIN.

The following resource booklet on Title XX is available:

Copeland, W. C. and I. Iverson. A Roadmap Through Title XX. New York: Child Welfare League of America. ($6.00 from CWLA, Publications Order Department, 67 Irving Place, New York, NY 10013)

Foundation Funding

A survey of foundations estimated that 63 foundations in the United States funded child care programs and organizations (40). According to Truda Lash of the Foundation for Child

Development, foundations often fund demonstration projects but stay away from funding ongoing child care services. If planners are considering a unique program to serve child care needs, they may be able to secure funding through a philanthropic foundation (10).

An example of foundation funding for a program serving employees is Texas Institute for Families (formerly Texas Child Care '76) which receives funding as well from public, private and corporate sources. Among the institutes programs is a project which sponsors parent education seminars during lunch breaks at businesses in Texas. Texas Institute for Families receives funding from the Levi Strauss and the Carnegie Foundations.

Another program, recently funded by the Levi Strauss and Ford foundations, focuses on school-age child care. This demonstration project will assist eight communities to develop school-age programs that mesh with available resources in each community (41).

Other Funding

Other funding sources may be available to the employer-related child care program. State job training programs may provide money for training child care workers. Service groups, such as hospital auxiliaries or military wives' clubs, may donate money to a child care program that serves the organization with which the service group is affiliated.

Child care organizations can solicit direct contributions to the program through fund-raisers or through paid membership in the child care organization. The Government Center Child Care Corporation, which serves mainly Federal employees in Boston, sells memberships in their tax-exempt corporation to Federal employees who, although they have no children in child care, wish to support the child care effort.

Another avenue for gaining services for the child care program is through agreements with nearby high schools, colleges, and nursing schools. If the program offers a good curriculum with an experienced staff, students may be placed at the center and volunteer many hours of work to gain experience in child care techniques. Nursing students can make health assessments and screen children for various health disabilities, such as vision or hearing problems.

Resources Related to Fund Raising

Coalition for Children and Youth. How to Raise Money for Kids. Washington, DC, 1977. ($2.00 + $1.00 shipping from CCY, 815 15th St., N.W., Suite 600, Washington, DC 20015)

Drotning, P. T. Putting the Fun in Fund Raising: 500 Ways To Raise Money for Charity. Chicago: Contemporary Books, Inc., 1979 ($10.95).

Levine, J. A. Hustling Resources for Day Care. Washington, DC: Day Care and Child Development Council of America, 1974. ($2.00 + $1.00 shipping from DCCDCA, Gryphon House Publications Delivery Service, P.O. Box 246, 3706 Otis St., Mt. Rainier, MD 20822)

Women's Action Alliance. Getting Your $hare: An Introduction to Fund Raising. New York. ($2.00 + $.75 shipping from Women's Action Alliance, Inc., 370 Lexington Avenue, New York, NY 10017)

Program Components of a Child Care Center

Employer-sponsored child care centers have ranged in size from 12 children to 250 children (7). No matter what size the center will be, planners should maximize the quality of the facility and the programming while they minimize costs through close cost control. One way to help maximize the quality of a program is to be informed about the alternatives in child care programming and the developments in playground design, facility design, and classroom equipment. Each of the program component descriptions includes resources to guide planners in program development.

Administration

The administrative duties in running a child care center are generally the same for any child care center, but the assignment of the responsibilities varies with the administrative organization of each center. Administrative responsibilities for a child care center include:

1. Determining program philosophy,
2. Planning curriculum and activities,
3. Setting policies (operating, admission, and personnel),
4. Managing finances,
5. Keeping records on finances, children, and management decision,
6. Mobilizing resources (funding resources and volunteer services),
7. Supervising operations,

8. Developing staff (recruiting, hiring, and training),
9. Promoting parent involvement,
10. Handling employer-center relations, community relations, and publicity,
11. Evaluating the child care program (42).

The assignment of administrative responsibilities is determined by the structure of the child care program and the delegation of authority by the decision makers within the program structure. Most employer-related centers have been structured as part of or a department of the sponsoring employer/union or as a separate corporation that is either for-profit or not-for-profit.

Center as Part of Sponsoring Employer/Union

When a child care center reamins part of the sponsoring employer or union, the administration of the center is usually in the hands of management officials or union officers. Many of the administrative duties may be delegated to the program director.

Although a center could be directed by a center board or parent body, most child care centers that are part of the sponsoring organization reported that a department in the organization was responsible for center administration (7). In some cases a parent advisory board was established to advise the decision makers on child care policy.

Parent involvement in the administration of a child care operation can lead to a higher level of parent satisfaction with the child care program and to continued program improvement. Parents involved in the direction of a child care program feel they have control over their children's care. Involved parents will work to improve programming, rather than resorting to unspoken discontent and withdrawing children from the program.

Center as a Separate Corporation

A child care center can be established as a separate legal entity through incorporation according to State laws. Individual persons and the sponsoring organization can avoid liability with respect to the center operation when the center is established as a corporation. Also, centers must be incorporated to be eligible for some types of funding and to be eligible for tax-exempt status. The process of incorporation requires that an attorney file articles of incorporation with the State government and that the corporation's board of directors establish by-laws for the organization. A ruling by the IRS is necessary for a corporation to be exempt from Federal income taxes and for gifts to the center to be deductible from the donor's taxes.

Administration of corporations is conducted by a board of directors. The board composition can be made up totally of management representatives/union officials, totally of parents, or a mixture of management officials, union officials, parents, and community representatives. If the child care center is a not-for-profit center seeking tax-exempt status, board composition may be diversified to help establish the center as a program serving "public interests."

Boards of directors for child care centers usually range from 10 to 20 members and establish standing committees to be responsible for the various administrative duties (31). Some basic standing committees for child care centers are:

1. Executive Committee--acts for board in emergencies and runs operation when the board cannot meet.
2. Personnel Committee--supervises staff development, plans personnel policies, suggests salary ranges and career ladders, negotiates with child care labor representatives, and acts as a grievance committee.
3. Building and Grounds Committee--responsible for maintenance and repair of grounds, building and major equipment; plans for acquisition of new property/equipment and new construction/renovation; plans for adequate insurance coverage for property and transportation vehicles.
4. Program Committee--plans children's program, parent involvement, and supportive services of the child care program.
5. Finance Committee--plans budget, analyzes program costs, and seeks funding resources.
6. Nominating Committee--nominates persons for board membership.

Advisory panels also can be established to provide information to the board from groups that are not fully represented on the board. Parent groups can add information from the use viewpoint, technical groups can lend needed skills to the board, and center staff groups can provide useful suggestions about programming and personnel policy.

Resources on Administration

Boguslawski, D. B. *Guide for Establishing and Operating Day Care Centers for Young Children*. New York: Child Welfare League, 1966. ($3.95 from CWLA, Publications Order Dept., 67 Irving Place, New York, NY 10003)

Carmichal, V. S., M. W. Clark, and B. Leonhard. *Administration of Schools for Young Children*. Los Angeles: Southern California Association for the Education of Young Children, 1972. (Order from SAEYC, P.O. Box 691, Sierra Madre, CA 91024)

Child Welfare League of America. *Guide for Board Organization in Social Agencies*. New York, 1974. ($3.50 from CWLA, Publications Order Dept., 67 Irving Place, New York, NY 10003)

Decker, C. A., and J. R. Decker. *Planning and Administering Early Childhood Programs*. Columbus, Ohio: Charles E. Merrill Publishing Company, 1976. ($12.50)

Evans, E. B., B. Shub, and M. Weinstein. *Day Care: How To Plan, Develop, and Operate a Day Care Center*. Boston: Beacon Press, 1971.

Hewes, D., and B. Hartman. *Early Childhood Education: A Workbook for Administrators*. San Francisco: R & E Research Associates, 1974. ($4.00 + $.40 postage from R & E Associates, 4843 Mission St., San Francisco, CA 94112)

Host, M. S., and P. B. Heller. *Day Care--7: Administration*. Washington, DC: Office of Child Development, U.S. Department of Health, Education, and Welfare, 1971. Publication No. (OCD) 73-20. (One copy free from Department of Health and Human Services, Office of Human Development Services, Washington, DC 20202)

Ruopp, R., B. O'Farrell, D. Warner, M. Rowe, and R. Freedman. *A Day Care Guide for Administrators, Teachers, and Parents*. Cambridge, MA: The MIT Press, 1973.

Sciarra, D. J. and A. G. Dorsey. *Developing and Administering a Child Care Center*. Boston: Houghton Mifflin Company, 1979. ($13.95)

Stevens, J. H., and E. W. King. Administering Early Childhood Education Programs. Boston: Little, Brown and Company, 1976. ($7.95)

Philosophy

Before discussions on program design begin, the decision makers/administrators should develop a clear philosophy for the child care programs that will lead to program goals and objectives. Decisions about curriculum, equipment, and facilities will all be influenced by the program philosophy.

The philosophy of a child care center should include the child development principles that the decision makers view as most important and the main purposes for the child development program. In choosing the philosophy, the decision makers will need to learn about the various issues in child development as well as the prevailing values of the parents who will be using the center services.

Child development principles of learning can be divided into three groups: environmental, maturational, and interactional (43). The environmental position (Skinner, Thorndike) holds that learning occurs as a result of the extrinsic consequences of the behavior. The maturational position (Gesell) supports an internal timetable that allows for a child's learning. The interactional position (Piaget) argues that learning takes place through an interaction between internal schemata and the environment. The choice of the learning theory will determine whether the emphasis of the curriculum will be on teacher-direction or on child-control.

The prevailing values of parents and decision makers will influence the purpose of the child care program. Do planners view the child care program as preparation class for school skills and problem-solving skills? Do planners feel that either the cognitive domain or the social-emotional domain is the more important for child care programming? The program philosophy should include the purpose of the programming for the child and the skill areas viewed as most important.

Another purpose of the child care program may be to provide a service to parents. The program philosophy should include a statement of the manner and the extent to which the child care program should serve parents.

By carefully designing a program philosophy, planners lay the base work for establishing a child care program. If planners use the base work of the philosophy to build the program, the program components work together toward a unified purpose.

For a resource in designing the philosophy, planners could ask someone knowledgeable in child development to explain the child development issues. Child care issues and programs are discussed in the following publications:

Evans, E. D. Contemporary Influences in Early Childhood Education, 2nd Edition. New York: Holt, Rinehart and Winston, 1975.

McFadden, D. N. (ed.) Early Childhood Development Programs and Services: Planning for Action. Washington, DC: National Association for the Education of Young Children. ($2.50 + 10% shipping from Publications Sales Dept., NAEYC, 1834 Connecticut Avenue, N.W., Washington, DC 20009)

Parker, R. K. The Preschool in Action: Exploring Early Childhood Programs. Boston: Allyn and Bacon, 1972.

U.S. Department of Health, Education, and Welfare. Day Care 1: A Statement of Principles. Publication No. (OHDS) 78-31055. Washington, DC: U.S. Government Printing Office, 1978. (Single copies free from U.S. Department of Health and Human Services, Washington, DC 20201)

Licensing

A major influence and limiting factor in designing a child care center are the State day care licensing regulations. States require a license to operate a child care facility. State licensing regulations are designed to insure a minimum standard of child care and may include regulations on almost every component of the program. Regulations usually set minimum standards for physical space and equipment, child:teacher ratios, educational background of caregivers and administrators, health examinations for staff and children, food services, children's activities, admission policies. recordkeeping, and transporation services.

In addition to meeting State day care licensing requirements, centers that receive government funding, such as funding from Title XX of the Social Security Act, must also meet the requirements of the Federal day care requirements.
At an early stage in center planning, planners should contact

both State day care licensing agencies in their area for copies of the State day care licensing requirements and the Federal day care requirements.

Curriculum

The curriculum for a child care center includes the daily program activities that the children experience. The curriculum components are the learning activities or opportunities indoors and outdoors, the food services, the rest or nap procedures, the caregiving style of the staff, the health and safety policies and procedures, the group sizes, the ages of children in each group, the ratio of adults to children, and the scheduling of the various activities.

Many factors influence curriculum decisions. The program philosophy will determine the style and subject matter of learning activities and will influence decisions about most curriculum components.

Licensing regulations will strictly limit the choices relating to food services, nap procedures, grouping of children, adult:child ratios, and health and safety procedures. The physical space assigned to the child care center and the employer's in-kind services also will influence decisions on some curriculum components. The curriculum decisions left to the administrators can be made best with consideration to the values of the community being served, to the values of the employer or union supporting the child care effort, and to the body of knowledge about child care and child development.

A recent investigation of child care centers in the United States, the National Day Care Study (44), developed data about how the size of the group and teacher:child ratios affected the quality of child care. These data may influence curriculum plans at a center. For example, smaller groups of children were associated with better quality care, whereas the teacher:child ratios were not important factors when ratios of from 1:5 to 1:10 for 3 to 5-year-olds were considered. Children in smaller groups, as contrasted with larger groups, made higher gains on developmental tests, showed more verbal initiative and innovative behavior, and showed less hostility and aimless wandering. Lead teachers of smaller groups showed more social interaction and less passive watching than teachers of larger groups. The optimum recommended group size of 3 to 5-year-olds was 14 (attendance based). The suggested group size limit for toddlers was 8 to 12 and for infants, 12. The effects of group size on the child care program are important factors to consider in grouping children in a child care center.

Curriculum resources include:

American Academy of Pediatrics. Recommendations for Day Care Centers for Infants and Children. Evanston, IL, 1973. ($3.00 from American Academy of Pediatrics, P.O. Box 1034, Evanston, IL 60204)

Anselmo, S., and J. D. Petersen. A Manual for Caregivers of Infants and Toddlers. San Francisco: R & E Associates, Inc., 1978. ($6.00 from R & E Associates, Inc., 4843 Mission St., San Francisco, CA 94112)

Association for Childhood Education International. Bibliography of Books for Children. Washington, DC, 1977. ($3.75 from ACEI, 3615 Wisconsin Ave., N.W., Washington, DC 20016)

Association for Childhood Education International. The Child and Science--Wondering, Exploring, Growing. Washington, DC, 1977. ($2.75 from ACEI, 3615 Wisconsin Ave., N.W., Washington, DC 20016)

Blau, R., E. H. Brady et al. Activities for School-Age Child Care. Washington, DC: National Association for the Education of Young Children, 1977. ($3.50 + 10% shipping from Publications Sales Dept., NAEYC, 1834 Connecticut Ave., N.W., Washington, DC 20009)

Cohen, D. J., and A. S. Brandegee. Day Care--3: Serving Preschool Children. U.S. Department of Health, Education, and Welfare Publication No. (OHD) 74-1057. Washington, DC: Government Printing Office, 1974. (Single copies free from U.S. Department of Health and Human Services, Washington, DC 20201)

Cohen, D. J., R. K. Parker et al. (Eds.) Day Care--4: Serving School Age Children. U.S. Dept. of Health, Education, and Welfare Publication No. (OCD) 72-34. Washington, DC: U.S. Government Printing Office, 1972. (Single copies free from the U.S. Department of Health and Human Services, Washington, DC 20201)

Croft, D. J. A Resource Book for Home, School, and Community Relations. Belmont, CA: Wadsworth Publishing Co., 1979.

Croft, D., and R. Hess. An Activities Handbook for Teachers of Young Children, 2nd Edition. Boston: Houghton Mifflin, 1975.

Day Care and Child Development Council of America. Program Planning Aids for Day Care Centers. Washington, DC, 1972. ($3.50 + $1.00 shipping from DCCDCA, Gryphon House Publications Delivery Service, P.O. Box 246, 3706 Otis St., Mt. Rainier, MD 20822)

DeLorey, J. L., and M. E. Cahn. A Practical Guide for Day Care Personnel: Let the Sun Shine In, 1977. (Available in ERIC, Ed 142 315)

Diffendal, E. Day Care for School-Age Children. Washington, DC: Day Care and Child Development Council of America, 1972. ($3.50 + $1.00 shipping from DCCDCA, Gryphon House Publications Delivery Service, P.O. Box 246, 3706 Otis St., Mr. Rainier, MD 20822)

Fowler, W. Infant and Child Care: A Guide to Education in Group Settings, and Curriculum and Assessment Guides for Infant and Child Care. Boston: Allyn and Bacon, Inc., 1980.

Herbert-Jackson, E., M. O'Brien, J. Porterfield, and T. R. Risley. The Infant Center: A Complete Guide to Organizing. Baltimore: University Park Press, 1977. ($15.75)

Hill, D. M. Mud, Sand, and Water. Washington, DC: National Association for the Education of Young Children, 1977. ($2.00 + 10 percent shipping from Publications Sales Dept., NAEYC, 1834 Connecticut Ave., N.W., Washington, DC 20009)

Hohmann, M., B. Banet, and D. P. Weikart. Young Children in Action, A Manual for Preschool Educators. Ypsilanti, MI: High/Scope Press, 1979. (Available from High/Scope Press, 600 N. River St., Ypsilanti, MI 48197)

Holt, B. Science With Young Children. Washington, DC: National Association for the Education of Young Children. ($3.25 + 10 percent shipping from Publications Sales Dept. NAEYC, 1834 Connecticut Ave., N.W., Washington, DC 20009)

Leeper, S., R. J. Dales, D. S. Skipper, and R. L. Witherspoon. Good Schools for Young Children, 3rd Edition. New York: Macmillan, 1974.

Lundberg, C. M., and B. Miller. Parent Involvement Staff Handbook: A Manual for Child Development Programs. Washington, DC: Day Care and Child Development Council of America, 1972. ($3.25 + $1.00 shipping from DCCDCA, Gryphon House Publications Delivery Service, P.O. Box 246, 3706 Otis St., Mt. Rainier, MD 20822)

Marbach, E. S., M. Plass, and L. O'Connell. Nutrition in A Changing World, the Preschool Guide. Provo, UT: Brigham Young University Press, 1978. ($8.95)

McDonald, D. T. Music in Our Lives: The Early Years. Washington, DC: National Association for the Education of Young Children, 1979. ($2.50 + 10 percent shipping from Publications Sales Dept., NAEYC, 1834 Connecticut Ave., N.W., Washington, DC 20009)

McSpadden, L. A. Developmental Curriculum. Washington, DC: Day Care and Child Development Council of America. ($3.75 + $1.00 shipping from DCCDCA, Gryphon House Publications Delivery Services, P.O. Box 246, 3706 Otis St., Mt. Rainier, MD 20822)

North, A. F. Day Care--6, Health Services: A Guide for Project Directors and Health Personnel. U.S., Department of Health, Education, and Welfare, Publication No. (OCD) 73-12. Washington, DC: U.S. Government Printing Office, 1971. (Single copies free from U.S. Department of Health and Human Services, Washington, DC 20201)

O'Brien, M., J. Porterfield et al. The Toddler Center: A Practical Guide to Day Care for One and Two-Year-Olds. Baltimore: University Park Press, 1979.

Pipes, P. L. Nutrition in Infancy and Childhood. St. Louis: C. V. Mosby Company, 1977. ($7.95)

Sprung, Barbara. Non-Sexist Education for Young Children: A Practical Guide. New York: Citation Press, 1975. ($3.25)

Stone, J. G. A Guide to Discipline. Washington, DC: National Association for the Education of Young Children, 1978. ($1.50 + 10 percent shipping from Publications Sales Dept., NAEYC, 1834 Connecticut Ave., N.W., Washington, DC 20009)

Tronick, E. and P. M. Greenfield. Infant Curriculum: The Bromley-Heath Guide to the Care of Infants in Groups. New York: Media Projects, Inc., 1973.

U.S. Department of Agriculture. Food Buying Guide for Child Care Centers (FNS, 108). Washington, DC: U.S. Government Printing Office, 1977.

U.S. Department of Agriculture. A Planning Guide for Food Services in Child Care Centers. Washington, DC: U.S. Government Printing Office, 1976. ($.75, order #0124-00205 from Superintendent of Public Documents, U.S. Government Printing Office, Washington, DC 20402)

Willis, A. and H. Ricciuti. A Good Beginning for Babies: Guidelines for Group Care. Washington, DC: National Association for the Education of Young Children, 1975. ($4.50 + 10 percent shipping from Publications Sales Dept., NAEYC, 1834 Connecticut Ave., N.W., Washington, DC 20009)

Staff

Staff-related activities include setting salaries and staff policies, selecting staff to meet program needs, training staff to carry out the curriculum plan, establishing career ladders or opportunities for staff, and evaluating and updating staff responsibilities and personnel policies to best serve the program. Performing each of these activities requires careful consideration of the fact that child care is traditionally a low-paying vocation. Administrators can design personnel strategies to attract the most talented caregivers in the community and can use opportunities within the sponsoring business organization and elsewhere in the community to develop the best career development program for the staff.

Planners should first approach the salary issue by conducting a salary survey of centers in the area. With knowledge about child care salaries, planners can then decide whether they wish to pay comparable salaries or try to attract high quality personnel by paying higher than average salaries.

In selecting staff members, the administrators should consider a caregiver's prior experience and training in child development. In the National Day Care Study, caregivers with child-specific education and training provided higher quality care. An extensive inservice education program should be established when available caregivers lack child care education and training.

Part-time caregiving slots may draw experienced caregivers to a child care center. Many talented parents with working spouses prefer to work parttime so they can continue to devote a large amount of time to their own families. Part-time slots may draw more experienced caregivers than full-time slots and, at the same time, provide desired employment for parents in the community.

Career ladders or opportunities also may help attract personnel as well as allow for an employee's growth on the job and higher career satisfaction. In an independent child care center, only pay increases and limited promotions, such as from aide to lead teacher, are available. When a child care center is associated with a large employer, the career ladder could allow for growth into positions in the sponsoring organization. Another way to promote career development is through supporting coursework toward a child care certificate or degree at a local college.

Ongoing evaluation of staff policies is an important part of staff development. Changes in salary schedules, recruiting policies, and employee benefits may be needed to attract and sustain a caregiving staff that meets program goals.

Resources on personnel management and staff training include:

Honig, A. A. "What You Need To Know To Select and Train Your Day Care Staff." Child Care Quarterly, Vol. 8 (1) (1979), pp. 19-35.

Honig, A. S. and J. R. Lally. Infant Caregiving: A Design for Training. New York: Open Family Press, 1972.

Marchand, A. A Beginner's Bibliography. Washington, DC: National Association for the Education of Young Children, 1978. ($.50 + 10 percent postage from Publications Sales Dept., NAEYC, 1834 Connecticut Ave., N.W., Washington, DC 20009)

National Association for the Education of Young Children. A Festival of Films. Washington, DC, 1978. ($1.75 + 10 percent shipping from Publications Sales Dept. NAEYC, 1834 Connecticut Ave., N.W., Washington, DC 20009)

Prondzinski, J. and S. Roth. It's a Small, Small World but Larger Then You Think. Washington, DC: Day Care and Child Development Council of America, 1974. (A workshop on music for staff training; $3.50 + $1.00 postage from DCCDCA, Gryphon House Publications Service, P.O. Box 246, 3706 Otis St., Mt. Ranier, MD 20822)

Southern Regional Education Board. Day Care Personnel Management. Atlanta, GA, 1979. (Order from Southern Regional Education Board, 130 Sixth St., N.W., Atlanta, GA 30313)

Facilities and Equipment*

The quality of the physical environment of child care can help to make or break the program. Group activities, individual behavior, and psychological responses of children and caregivers are affected in two ways by design and layout of the facility. First, the design of a child care facility can either make it easier for staff to achieve their goals, or it can interfere. Spaces may not be large enough for planned activities, or they may be too large and thus encourage random, aimless behavior. Second, the quality of the physical environment can have a direct, stimulating impact on children. Colors textures, shapes of objects, and the layout of activity centers can encourage a child to interact with the environment and to learn from this interaction.

Many issues about planning, architectural design, and furniture and equipment selection must be considered in setting up a quality child care facility. Project planning issues include: Is the center conveniently located? How much space should be provided indoors and outdoors? Architectural design issues include: Does the organization of the space allow children of different ages to learn from each other, yet prevent dangerous conflicts between the older children and the infants and toddlers? Are there quiet places where one or two children and a caregiver can get away to read, as well as spaces where children can get messy and where they can paint and play with water and sand? Are the circulation paths clear so that children can move easily from activity to activity without being disruptive? Issues about furniture and equipment revolve around safety, appropriateness to planned activities, and what sorts of play equipment are most helpful to development and learning.

**This section was written by Gary T. Moore, Director of the Environment-Behavior Research Institute and Co-Director of the Children's Environments Project at the University of Wisconsin-Milwaukee. The contributions of Uriel Cohen, Tim McGinty, and other members of the Project are gratefully acknowledged.*

Both the amount of space provided and how it is designed, indoors and outdoors, are critical features of a good quality child care program. Child care facilities should not be shoe-horned into buildings--new or old--that do not really suit them. If space is to be used in an existing building, it will probably require renovation, and perhaps major renovation, to bring it into line with Federal and State laws, to make is habitable for children and caregivers, and to make it into a rich, stimulating environment for early childhood development. Often it is better and less expensive to build a new facility, or to add a special addition to an existing building. At the other extreme, sometimes changes initiated by a creative child care director and staff, with the assistance of a company shop or carpenter, will suffice.

The Process of Establishing a Child Care Facility

The planning and design of the facility to house a child care program must be based on its philosophy, educational goals, and curriculum. The design of the facility, whether renovation of existing space or construction of new facilities, must grow out of these program goals and support the curriculum. The process of establishing the child care facility entails seven steps:

1. Articulation of the Educational Program. The educational program must be clearly articulated before project planning, programming, and design can begin. At a minimum, the educational program should include: (1) the number of children of different ages and the number of professional and nonprofessional staff to be served; (2) the program philosophy; (3) educational/developmental goals to be stressed; and (4) at least the outlines of the curriculum of activities for different age groups. It is assumed that the curriculum outlines will be prepared by the child care director and professional caregiver staff, perhaps with the assistance of outside consultants. If the director and staff have not been appointed, or if the director will not be employed fulltime until the facility opens, it may be necessary to select and retain the future director on a consultancy basis to prepare the educational program.

2. User Review Committee and Facility Planning Team. Two groups should be established to represent the users of the facility in the planning, programming,

and design process. (1) An 8 to 12-person User Review Committee should be selected to represent employee-parents with children of different ages and from different socioeconomic and cultural backgrounds. The function of this committee is to make suggestions about the facility program and to review the program and design proposals at critical stages. (2) A smaller, working Facility Planning Team also should be established to implement the project planning and programming functions and to work with the architects on the design of the facility. This team should be comprised of the child care director, one or more professional caregivers, management/union representatives, any employees with special expertise in facility planning or child care, and one or more employee-parent representatives selected by the User Review Committee. It is advisable to retain a professional facility planning and programming consultant to work with this team. Establishing these two groups and providing them with professional advice will help to ensure that the program and design are responsive to the needs and preferences of the children, staff, parents, and management.

3. Project Planning. The Facility Planning Team should make early project planning recommendations to management or union officials in order to get the project rolling. Critical issues to be addressed are: (1) What type of facility should be provided--new construction, an addition, major renovation, or minor repairs and staff-initiated changes; (2) overall facility and site size needed; (3) site selection; (4) budget; and (5) time table. These recommendations should be based on planning analyses developed by the Facility Planning Team. Published criteria are available to assist in this process (45).

4. Architectural Program Development. The Facility Planning Team together with the architectural programming consultant should then develop the architectural program for the facility. The program sets the criteria and constraints that the architects must meet in designing the facility. At a minimum, the architectural program should include: (1) Site selection and site analysis: (2) space requirements indoors and outdoors for each activity

and for support services; (3) qualitative design criteria for each space to ensure that it meets program and curriculum goals; (4) general design criteria for the organization and image of the building and the site as a whole. Finally, State and local building code agencies, State licensing boards, Federal day care requirements, National Fire Prevention Association rules, and other agencies having jurisdiction should be consulted and their requirements included in the architectural program. Published design guidelines should also be consulted, and criteria derived from them incorporated into the program documents (45, 46, 47). Rough estimates should be made of site development, building, and furniture costs, and should be compared with the available budget, modifying the program as necessary or finding ways to increase the budget through outside funding. The program should be a written document which has the approval of center initiators and of the User Review Committee, and which then serves as the criteria document against which designs will be measured.

5. Selection of Architectural or Other Qualified Design Services. Management should next retain an architect or other qualified design professional with significant experience in children's environments. In many States, the law requires that a registered architect be consulted about renovations, additions, or new construction of a building totaling more than 50,000 cubic feet (or approximately 5,000 square feet; check local regulations). A typical child care center serving 60 or more children may exceed 50,000 cubic feet, and therefore necessitate an architect's involvement. But even for smaller centers, the services of a qualified architect with a portfolio of work on children's architecture will help ensure a facility that is appropriate for the children and staff, and a visual credit to the employer.

6. Design and Contract Documents. Schematic design and design development are followed by the preparation of working drawings and contract documents, and by bids and the letting of contracts for construction. All of these functions will be handled by the architect as a part of standard professional services. It should be specified in the agreement with the architect that the Planning Team and the User

Committee are to be consulted and involved in the programming and design process, will provide reviews and feedback on a regular basis, and will be consulted before center initiators sign off on any stage in the process. Architecture is a three-way process between users, the skill and sensitivity of the designer, and the available program, design guides, and other information on which design decisions can be based.

7. Construction and Supervision. Typically the supervision of construction is done by the architect, but depending on the type of employer involved, construction supervision and management may be done in-house.

Project Planning Issues

There are many facility planning issues which center initiators will wish to consider early in the process of establishing a child care facility. Three of the most important are the type of facility to develop, its size, and its location.

Facility options. In terms of deciding which type of facility and construction will meet the requirements of a child care center, there are a number of options.

1. Family Day Care Homes, Support for Existing Centers, or a New Child Care Center. As described in an earlier section, one of the first decisions to be made is whether the employer wishes to support or provide new family day care homes; support existing child care centers, including the possibility of providing tax-deductable funds for renovation, expansion, or more appropriate equipment and supplies; or develop a new child care center at the place of employment. The relative pros and cons of each option are detailed above.

2. Staff Changes, Renovations, Additions, or New Construction. With regard to construction, there are three options: staff-initiated changes and building repairs to existing spaces; major renovations or additions, including the adaptive re-use of space not previously used for child care; and construction of a new facility.

Staff-initiated changes and building repairs are the least expensive alternative, providing the general location and layout of existing space are satisfactory for a developmentally oriented child care program. A creative child care director, working in conjunction with the company shop or carpenter and perhaps advised by a consulting designer, can make remarkable changes to the shell of a building. Staff can purchase appropriate furniture, including 4-foot-high movable partitions or storage units which can double as partial dividers, and articulate circulation space from activity pockets by the use of storage shelving, arrangements of furniture, and carpeting. Carpenters working alone or supervising a self-help group of parents can make remarkable changes to spaces by the use of tri-wall construction, re-use of spools, carpet rounds, and other found materials, plus inexpensive building materials. But too much should not be expected of this option. Spaces which are too open, which have no sound insulation, which have inadequate natural lighting or only high fluorescent lighting, which have no access to the outdoors, which are largely cement floored, or any number of other problems limiting the possibilities for quality child care, cannot be adapted through staff-initiated changes and building repairs.

The second option, major renovations or additions, is sound when the basic organizational relationships of the space are ideal for a child care center and where certain capital improvements will be necessary to create a quality center or to bring one up to standards required for passing local building codes or State licensing requirements. Before decisions are made about renovations or additions, the architectural program should be developed, and sketches made by a design professional to ensure that the space has the potential to meet program criteria. When considering renovations, additions, or the adaptive re-use of space not previously used for child care, do not compromise on location (see "Site Selection" below) and be sure that there is adequate and immediately adjacent outdoor play space. Ascertain that the building is sound structurally, mechanically, and electrically, and that renovations to meet codes and program criteria, including additional plumbing requirements, kitchen renovations, partition removal, air conditioning, handicapped access, and new circulation areas including fire exits and fireproofing, will not exceed the costs of new construction. Check also that the number, layout, and design of program spaces can be accommodated, and that the renovation can lead to an image of warmth, informality, and, at the same time, a progressive and professional place for children to be. If all these criteria can be met, then major renovations, additions, or adaptive re-use is a sound alternative.

New construction offers the greatest flexibility in responding to program criteria, in providing a new, exciting place for children to be, and in giving a bright, colorful, new image which the employer can be proud of. For these reasons, separate child care centers have been provided at many work locations.

Facility size. The gross size of the facility is based on the number of children of different ages to be served, the number of caregivers and other staff members required, and the amount of square footage needed per child and staff member. Child care centers are best planned for about 60 to a maximum of 75 children (35, 37). Facilities for 60 to 75 children have the advantages that they are small enough for teachers to feel close to one another but large enough for sharing of materials, cooperative program development, and substitution in case of absence (48). They also are the size in which a single supervisor or child care director can be effective--fewer children will not make use of a director's time and expertise, and more children will require an assistant director, with the attendant increase in bureaucracy and lack of immediate contact of administrators with the children and with the day-to-day functioning of the program (48).

When the number of children to be accommodated in one center must exceed 75, the program and facility should be organized into separate units for 60 to 75 children each (45). Each unit should have its own program coordinator and staff with responsibility for the day-to-day curriculum and operations of the unit. Each unit should also be in a separate part of the overall child care facility. This can be accomplished in different wings, in separate buildings attached by a common covered walkway, or in one building with separate entrances to the different units. (For additional planning and design guidance, see ref. 45.)

Most State licensing regulations, the Federal day care requirements, and the National Fire Prevention Association code all require a minimum of 35 square feet of usable, primary activity space per child 1½ years and older. Less space is required for infants 6 months to 1½ years--in most cases a minimum of 20 square feet of usable activity space. Usable, primary activity space is all space devoted exclusively to children's use and available to them at all times. It excludes bathrooms, sleeping areas, kitchens, eating areas, staff areas, closed storage, mechanical and electrical space, and circulation. The availability of more usable space is related to quality, developmentally oriented child care (40) and to the reduction of aggressive behaviors (50). Leading educational experts agree that 35 square feet per child is the absolute minimum, but that 40 to 42 suqare feet of usable, primary activity space will prevent many problems (45).

Another 18 to 20 square feet is required for secondary caregiving activities (eating, food preparation, diapering and toileting, and napping); 6 to 9 square feet per child for staff areas; and an additional 20 to 25 percent of the total for circulation. Thus the total is 75 (minimum) and 100 (recommended) square feet per child (45).

Although 100 square feet per child is the minimum allowable for outdoor play yards by many States, 200 square feet per child is recommended to provide a variety of developmentally appropriate play experiences for intellectual, social, emotional, and physical development. Additional space is required for pedestrian access, vehicles and service, and for setbacks, bringing the total site size needed to approximately 0.02 acres per child (51).

Site selection. Employer-sponsored child care centers are typically located close to the parents' workplace (7), but this is not the only option. In some cases a better location for the center may be geographically separate from the sponsoring company.

If a center is to be located near the workplace, the following criteria should be used in selecting the site (45, 51):

1. Adequate total site size: approximately 0.03 acres per child in a tight urban location and 0.06 acres per child in a suburban or rural location.
2. Provision for outdoor play yards directly adjoining the building and directly accessible from every indoor activity space.
3. Access to community resources and services and places of interest and learning potential to children, for example, fields, streams, woods, libraries, museums, galleries, planetaria, zoos, botanical gardens, interesting shops, and interesting visible places of work.
4. Separation from noxious and dangerous elements, for example, arterial streets and roads; heavily used intersections; railroads; service yards; storage

depots; sources of dust, fumes, smoke, car exhausts, and industrial pollutants; and noise from manufacturing plants.

Architectural Design Issues

A number of important design issues will affect the overall quality of the center and the program. Detailed design concepts and criteria are contained in a series of recent reports from the Children's Environments Project (35, 36).

General design concepts. Any building is made up of a set of spaces for different activities. But architecture is not simply the random juxtaposition of spaces. Conceptual principles guide the overall layout of the building, its character, image, scale, and style, and how it relates to its site and to the neighborhood contact of other buildings and the natural environment. Recent work completed by the Children's Environments Project cites 18 general design concepts for the design of the building itself, another 5 governing the interface of the building and its site, and 7 more for the overall design of the site (45, 51). By way of illustration, five of the most important will be highlighted.

1. Zoning by Ages: The Infant-Toddler-Preschooler Connection. The overall layout of a child care center should ensure specific and adequate zones for each age group to be served. These different areas should be well defined and partially separated, yet interconnect so that children may see from one to another and may be able to move into common, shared space. This principle applies equally for the design of indoor spaces and for the design of a series of partially interconnected outdoor play yards for each different age group.

2. Modified Open Space. A child care center should be designed in terms of a modified open space concept. That is, both large and small activity spaces should be provided, each of which is open enough to permit children to see the variety of learning possibilities available but closed enough to give definition to the activity and protect it from noise and visual distraction. Space layout is one of the most controversial issues with regard to the design of educational facilities. Recent research has

indicated advantages and disadvantages to both completely open plan and completely closed plan schools, preschools, and child care centers (49, 52). With proper guidance, it may be possible to design a child care center in terms of modified open space so as to maximize the advantages of both closed and open space, while eliminating their disadvantages (45).

3. Home Bases. The National Day Care Study found that smaller groups of children are associated with better quality care (33). The optimum recommended group size is 8 to 12 infants per group, 12 toddlers, and 14 older preschoolers. But in addition, many large centers provide no place for children to retreat to their own place, their home-away-from-home, their nest. It is suggested, therefore, that child care centers be organized in terms of a series of well-defined home bases for children of the same age, and that the home base should contain all the home-like, caring functions: cubbies, eating, diapering and bathroom area, napping area, and perhaps a quiet reading corner.

4. Resource-Rich Activity Pockets for Two to Five Children. We know that children learn best in small groups, that the average size of groups in which preschoolers naturally congregate is between two and five children, and that preschool children learn best from a variety of experiences which they can choose as their inner needs dictate. This suggests that the rest of the primary activity space of the center should be comprised of small group activity pockets, rich in child-accessible resources for two to five children. Each of these activity pockets will house a particular type of activity, and will be designed to support that activity, for example, a story corner, a place for music, a studio for arts and crafts, a sunny area for plants and critters, a block play area, a "dry gulch" for sand play, and a "liquid oasis" for water play.

5. Circulation Which Overlooks and Connects Activity Pockets. Circulation can either interfere with activities or it can reinforce children's natural learning patterns by showing them what other children are doing and leading them to new activities. The key is for cicrulation paths to be planned and designed so that they are easy to find and flow

through the facility overlooking and connecting activity pockets and home bases, but do not cut through them. Implied boundaries to activity pockets should reinforce the desired flow of circulation, but at no time should activity pockets become closed rooms, nor circulation paths become closed corridors.

Design of individual spaces for children, staff, and services. A large number of individual activity spaces for children and staff and for services are organized according to these and similar general concepts. Five examples of keys to the design of these individual spaces (45) are:

1. An individual space should be specially designed for each major program or curricular activity, for example, arts and crafts, language development, reading, music, large muscle development, fine motor development.

2. The spaces should ensure adequate privacy for the activity, yet permit other children to see in and to join activities as appropriate.

3. The spaces should be child-scaled in terms of overall design, as well as furnishings and equipment, shelving, tack boards, lighting.

4. There should be special places for the director and caregivers, for administrative functions, for reading and preparing curriculum materials, and to just get away for a while. To prevent administrators from becoming cut off from the children and the day-to-day reality of the center, these administrative spaces should be in the "mainstream" of the facility, not in a separate administrative wing or cluster removed from the primary activity spaces.

5. Every indoor space has its sequel out of doors, that is, there should be individual activity pockets outdoors for cognitive, social, and individual activities as well as for motor activities, and they should be designed with the same considerations as indoor spaces. They should be well-defined and yet partially connected to each other, so that circulation overlooks but does not interfere with the activity pockets. Consideration has to be given also to porches and decks as transitional indoor-outdoor activity spaces, and to pedestrian

walkways, vehicular circulation, parking, and drives that are away from children's areas.

Flexible Furnishings and Equipment

Furnishings in a child care facility can either support or inhibit a variety of play/learning experiences. They can help to create a warm, homey feeling, or convey an institutional atmosphere. Inappropriate furnishings can be counterproductive even in the most carefully planned space. Some examples are:

1. Furnishings which cannot be moved easily will limit the flexibility of use of any space.
2. Furnishings must be sized to be comfortable to each user group.
3. A variety of seating, play, and work positions should be available.
4. For safety, furnishings which can be easily tipped, which have sharp corners, edges, or splinters, or which have possible toxic finishes are not suitable in a child care setting.

Beyond these rudimentary considerations, furnishings may be examined to determine their positive contributions to the child care facility and program. Examples of these would be furnishings which are mobile enough to be pushed out of the way, which can help define activity pockets and circulation which also providing storage, writing surfaces, cubbies, display space, informal napping space, or can become puppet stages or backdrops for dramatic play when needed.

Since children spend a majority of their time on the floor, level changes, soft floor areas, roll-up mats, and floor cushions may provide a majority of seating spaces. For a homey atmosphere, some soft, comfortable seating that children and adults can share together and a few rocking chairs for lap sitting would encourage pleasant adult-child relationships.

The ability of a child to affect and change the environment to suit immediate needs is developmentally important and should be considered when planning furnishings and equipment. However, if everything is easily changeable by children, stability will be lacking and adults and children may become confused and disoriented from day to day. Some major furnishings such as large storage pieces, bookshelves, etc., should have lockable castors or some other method of preventing random movement so that adults will be the ones to move them.

Many catalogs are available from major manufacturers of furniture and outdoor play equipment; a few of their wares are appropriate for a developmentally oriented child care facility. Extreme caution must be exercised in selecting equipment and furnishings. In particular, the developmental relevance of the equipment or furnishings must be considered as the prime requirement for purchase. The safety of these goods is an important consideration; usually anything sold by a major manufacturer will have been tested for safety, so the administrator should expect assurance on that account. Other critical considerations are that furnishings and equipment be examined and evaluated in terms of variety, anthropometric suitability, developmental challenges to all areas of human development (intellectual, social, emotional, as well as physical), and flexibility. Furnishings and equipment should be chosen for the positive contributions they can make to the child care facility and educational program.

References for Further Information

Sources for addition information on project planning, programming, and facility design include the following:

Bengtsson, A. Environmental Planning for Children's Play. New York: Praeger, 1970.

Cohen, U., G. T. Moore, and T. McGinty. Case Studies of Child Play Areas and Child Support Facilities. Milwaukee: University of Wisconsin-Milwaukee, Center for Architecture and Urban Planning Research, 1978.

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Passantino, R. J. Found Spaces and Equipment for Children's Centers. New York: Educational Facilities Laboratories, 1972.

Implementing the Program Plan

Implementing a program of child care services for employees requires not only the development of services to be offered but also the enlistment of a group of employees who will use the child care services. For most child care programs, a publicity campaign will be necessary to attract employees and convince them of the benefits in using the newly organized child care service. The program administrators will have to match the growth in the number of parents using the services with the gradual development of the program services until full capacity of clients and full program development are reached.

Through publicity campaigns program administrators will need to communicate to employees information about the program services and the program philosophy, as well as reinforce the credibility of the new child care program. Administrators at several employer-sponsored child care centers have used fliers about the program, posters, and "open house" tours to publicize new centers. At the Chicago center sponsored by the Amalgamated Clothing and Textile Workers Union, the director visited the various shops where union members worked and spoke to them about the soon-to-be-opened center. At the Stride - Rite center in Boston, the director showed "home movies" of the center at the time clock and during work breaks to publicize the new center. At the Veterans' Administration Hospital in North Chicago, the center director spoke at employee orientation sessions each month and provided center brochures to go into personnel packets for new employees.

Brochures outlining program philosophy and providing curriculum examples can help build credibility in the child care service. Most parents need to be convinced that services for children provide a good quality educational experience before they are willing to change child care services.

A "person to person" public relations campaign also can stimulate support of a new program. Persons who were instrumental in program planning can speak in support of the child care program to groups or individuals in their own company department or in their labor interest groups.

Because new child care programs have to establish a reputation before many parents are willing to use the new services, the new programs often begin operation with fewer participants than the full capacity allowed for in the program design. Several employer-sponsored child care centers have begun operation with fewer than 10 children. A child care plan that staggers the hiring of staff and the expansion of services to match the number of interested clients is the best approach to develop the program to capacity as well as to control costs. One plan used by an employer-sponsored child care center was to develop a waiting list and enroll children in a group at the same time as they hired a new staff person to supervise the group.

Program planners should devise a strategy for attracting participants and a strategy for gradual growth to meet program demands. In the beginning the planners should be sensitized to changes in parent demand as well as to mistakes in planning so that changes can be made quickly to improve the program.

Ongoing Public Relations

A union- or employer-sponsored child care program should maintain good relations with parents using the services, with management officials in the company/union, with company employees/union members, and with the community where the program is located. The child care program is to provide a service for these groups, and its continuation is largely dependent on their satisfaction. It is in the best interest of the child care program, therefore, to continually update the program to meet the needs of these interest groups and to communicate the attributes of the program so that persons in these interest groups will continue to support it.

Good relations with parents can be facilitated by opening the lines of communication between the teachers and parents and by involving the parents in the child care program. Communication can be developed by staff efforts to talk with each parent, by frequent parent-teacher conferences, and by newsletters that list program offerings, activities occurring in centers, and useful child care information. Parent involvement in center programs or child care information services gives parents a better understanding and appreciation of the program as well as allows the parent to become better acquainted with the staff.

Developing and continuing good relations with employees and management officials can include advertising the good child care services that are occurring as a result of the program and documenting the benefits of the program to parents and management. Child care centers can display children's artwork at company entrances or in the cafeteria to develop an awareness of the program, and can sponsor a periodic "open house" to enable all employees to learn about the program. Documenting and publishing the findings about such benefits as parental satisfaction with child care services, lowered absenteeism, lowered job turnover, and the program's influence on recruitment will reinforce the value of the program and demonstrate the administrator's concern for the sponsoring company as well as for the parent-clients.

A child care service usually causes no disturbance in a neighborhood but is a welcomed activity. If the child care program is providing a needed service for employees who live

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in the community, articles about the center in local papers can serve as good publicity for the child care program and the sponsoring organization.

Program Evaluation

Program evaluation assesses the degree to which the child care program fulfills the program goals and objectives and determines whether the goals are being met with the lowest possible cost outlay. Periodic program evaluation can pinpoint trouble areas and allow administrators to improve program quality and make it more cost effective.

Employer-related programs usually are designed to alleviate the parents' problems in securing reliable child care services, to match parental work schedules, and to make good quality programming available for the children. For an employer-related program, the evaluation should examine goals that relate to how many employees are being reached by the services, how well the employees' needs for child care services are being served, and how well the children's developmental needs are being served. The program curriculum and supportive services should be examined to evaluate how well they fulfill the goals derived from the program philosophy.

Program evaluation is a necessity for keeping parent costs and employer-union subsidies to a minimum. By evaluating the cost outlay for program components, administrators can uncover inefficient methods and initiate more efficient ones for delivering services.

Changes in amount of participation in program services also can be detected through program evaluation and can lead to cost-saving changes in the program. In a few employer-related child care centers, reductions in the enrollment of employees' children led to underenrollment and escalating costs. Program evaluation and subsequent changes could have avoided high costs due to the continuation of programming that was not matched with employee needs.

Depending on the structure of the child care program, the evaluation will be carried out by the board of directors, the program director, the department head supervising the program, or an evaluation task force. Evaluation is often neglected or postponed because the time devoted to daily operation of a program is given priority over the evaluation process. Because of the importance of evaluation in shaping a program, it is essential from the beginning that planners set aside times for program evaluation.

Resources on evaluation include:

Dykes, M. K., A. M. Strickland, and D. D. Munger. Assessment and Evaluation Strategies for Early Childhood Programs. Fort Meyers, FL: Florida Educational Research and Development Council. (Available in ERIC, ED 171 377 and $2.00 from FERDC, 2266 2nd st., Fort Myers, FL 33901)

Mattick, I., and F. J. Perkins. Guidelines for Observation and Assessment: An Approach To Evaluate the Learning Environment of a Day Care Center. Washington, DC: Day Care and Child Development Council of America, 1974. ($3.75 + $1.00 shipping from DCCDCA, Gryphon House Publications Delivery Service, P.O. Box 246, 3706 Otis St., Mt. Rainier, MD 20822)

SUMMARY

Across the country there is a need for reliable child care services for working parents. The Federal Government provides some relief for child care expenses for tax-paying parents, but the Federal Government provides little stimulation for the development of reliable, good quality child care for middle-class families. One way that child care services that match the parents' work demands could be developed is through employer or union support of child care services.

In 1978, 305 child care centers were supported by employers or labor groups. Through the establishment of a child care center, an employer can match services to the parents' work schedule. Other ways that an employer or labor group can help solve the child care problem is through supporting slots in child care centers, providing vouchers for care to be used at existing centers, establishing a "sick-child" care program, establishing a family day care program, supporting an information and referral system, supporting books or lectures on child care, or providing services for existing child care programs.

Planning for child care involvement includes choosing a knowledgeable and influential task force, gaining knowledge about the child care field, assessing the needs for services within the company and community, evaluating available community services, and developing a thorough cost analysis for each program under consideration. One influence on planning will be the consideration of the contributions from the major donor, such as the employer or a labor group. Planners should try to establish the legal structure of the child care program for the best tax advantage and least liability for the major donor.

Some Federal, State, local, or foundation funding may be available for a child care program. Planners should follow up all funding possibilities and use close cost control in program operation to keep parent fees at a minimum.

Child care centers are small businesses in their own right. Planners will need to study resources on child care centers, plan carefully, and observe the operation closely to develop a smooth running and financially sound program.

Implementing any child care program requires a strong public relations campaign to convince parents of the program's quality and reliability. Because the program develops from a desire by the employer, union, or employees to provide child care services, the program administrators will need to continue a public relations campaign to persuade vested interests that the program should continue.

Program evaluation is a necessity for any child care program. Periodic evaluations provide a system to change programming to meet changing parent needs, to check and increase the quality of the curriculum, to examine cost outlay, and to keep costs to a minimum.

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APPENDIX I

CHILD CARE CENTERS SPONSORED BY INDUSTRY

Emperor Clock Company Day Care Center
329 Greeno Road
Fairhope, AL 36532
205/928-2316
Director: Margaret Snell
Enrollment: 15, aged 9 mos. - 10 yrs.
Fees: $1/day

Living and Learning Centers, Inc.
(Connecticut General Life Insurance Co.)
1312 Hall Blvd.
Bloomfield, CT 06002
203/233-2631
Director: Tricia Gronell
Enrollment: 70, aged 6 mos. - 8 yrs.
Fees: $39.50/wk. over 3 yrs., $42.50/wk. for 18 mos. - 3 yrs., $48/wk. under 18 mos.

Broadcasters Child Development Center
Wisconsin Avenue Baptist Church at Tenley Circle
Washington, DC
(Supported by WJLA-TV, WDVM-TV, WTTG-TV, WRC/NBD, WMAL)
Enrollment: Infants - 5 yrs.
Fees: $200/mo. over 3 yrs., $225/mo. under 3 yrs.

Living and Learning Centers, Inc.
(Union Mutual Life Insurance Company)
2195 Congress St.
Portland, Maine 04112
207/774-7195
Enrollment: 62, aged 2½ - 7 yrs.
Fees: $42.50/wk. over 3 yrs., $45/wk. under 3 yrs.

Stride-Rite Children's Center
960 Harrison Ave.
Boston, MA 02118
617/445-3400
Director: Miriam Kertzman
Enrollment: 50, aged 2-3/4 - 6 yrs.
(23 employees' children)
Fees: 10% of parent's weekly pay
Non-profit, tax-exempt

PCA Child Development Center
801 Crestdale Ave.
Matthews, NC 28105
704/847-8011
Director: Joan Narron
Enrollment: 190 (2 shifts), aged 5 weeks through kindergarten
Fees: $23/wk.

Hoffman La Roche Child Care Center
77 Jay Street
Clifton, NJ
201/345-1257
Director: Dianne Keel
Enrollment: 40, aged 2½ - 5 yrs.
(80%—employees' children)
Fees: $175/mo.

Living and Learning Centers, Inc.
(Allendale Insurance Company)
350 Central Avenue
Johnston, RI 02919
401/943-5180
Director: Kathy Sweeney
Enrollment: 92, aged 6 mos. to 8 yrs.
Fees: $42.50/wk. over 3, $45/wk. for 18 mos. - 3 yrs., $55/wk. under 18 mos.

A P. Beutel, II, Day Care Center
(Intermedics)
1912 Victoria St.
Freeport, TX 77541
Director: Alice Duncan
Enrollment: 250, infants through kindergarten
Fees: $10/wk.

Mary G. Hutcheson Child Development Center
of Forney Engineering Company
3405 Wiley Post Road
Addison, TX 75001
214/233-1871
Director: Shirley Smith
Enrollment: 59, 2 - 5 yrs.
Fees: $28/wk.

Zales Child Care Center
2979 Irving Blvd.
Dallas, TX 75247
214/688-0019
Director: Barbara Berj
Enrollment: 70, aged 6 wks. - 6 yrs.
Fees: $40/wk. for 6 wks. - 18 mos., $35/wk. for 18 mos - 30 mos.,
$32/wk. for 30 mos. - 6 yrs (Zales employees).
$45/wk, $37/wk., $37/wk. (general public).

Children's Playroom
Playboy Resort
Highway 50
Lake Geneva, WI 53147
Directory: Betty Shields
Enrollment: 14
(10 employees' children)
Fees: $4/day

APPENDIX II

CHILD CARE CENTERS SPONSORED BY LABOR UNIONS

Baltimore Regional Joint Board of The Amalgamated Clothing and Textile Workers Union[1]

Chambersburg Day Care Center
871 Stanley Ave.
Chambersburg, PA 17201
717/264-3822
Director: Donald Shearer
Enrollment: 135, aged 2 - 5

Hanover Day Care Center
600 Linden Ave.
Hanover, PA 17331
717/632-7768
Director: Donald Shearer
Enrollment: 43, aged 2 - 5 yrs.

Hyman Blumberg Child Dary Care Center
600 W. North Ave.
Baltimore, MD 21217
301/728-1942
Director: Bruce Knauff
Enrollment: 126, aged 2 - 5 yrs.

Winchester Day Care Center
1800 Henry Ave.
Winchester, VA 22601
703/662-1236
Director: Barbara Thomas
Enrollment: 50, ages 2 - 5 yrs.

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[1] For information about the Baltimore Regional Program, contact Mel Bourne, Administrator of Child Health Care Centers, at the Hyman Blumberg Child Day Care Center. Visitors at the ACTWV centers are asked to call beforehand. All ACTWV centers are operated by the union health and welfare fund.

Child Health Care Center
Box 976
Verona, VA 24482
703/885-1289
Director: David Alexander
Enrollment: 31, aged 2 - 5 yrs.

Chicago and Central States Joint Board of The Amalgamated Clothing and Textile Workers Union

Amalgamated Child Day Care Health Center
323 S. Ashland Blvd.
Chicago, IL 60607
Director: Muriel Tuteur
Enrollment: 50, aged 3 - 6 yrs.
Fees: $10/wk.

APPENDIX III

CHILD CARE CENTERS SPONSORED BY GOVERNMENT AGENCIES

State Department of Motor Vehicles Child Care Center
2415 First Ave.
Sacramento, CA 95818
Director: Loretta A. Benson
Enrollment: 54, aged 2 - 6 yrs.
Non-profit

Department of Labor Day Care Center
200 Constitution Ave., N.W., Rm. N-1453
Washington, DC 20210
202/523-8553
Director: Susan Brenner
Enrollment: 90, aged 18 mos. - 5 yrs.
Fees: Toddlers $48/wk., preschoolers $38/wk.
Non-profit

Federal Employees Cooperative Learning Center
(Dept. of Education)
400 Maryland Ave., S.W., Basement Level FOB6
Washington, DC 20202
202/245-8414
Director: Henrietta Capers
Enrollment: 40, 2 - 6 yrs.
Fees: $35/wk.
Non-profit

HUD Child Care Center
451 Seventh St., S.W.
Room B278
Washington, DC 20410
202/554-2331
Director: Michelle Sumka
Enrollment: 57, ages 2 - 5 yrs.
Fees: Sliding scale, $30 - $49.50/wk.
Non-profit

International Child Development Center
Equal Employment Opportunity Commission
2401 E Street, N.W.
Washington, DC 20506
202/632-5127
Director: Frances Montez
Enrollment: 30, aged 2 - 5 yrs.
Fees: $43.75/wk.

Penthouse Nursery, Inc.
Dept. of Health and Human Services - North, Rm. 7139
330 Independence Ave.
Washington, DC 20201
202/488-3362
Director: Barbara Thorn
Enrollment: 60, aged 18 mos. - 6 yrs.
Non-profit, tax exempt under Section 501(c)(3)

Paul K. Kennedy Child Care Center
Veterans' Administration Hospital, Bldg. 50
North Chicago, IL 60064
312/473-9088
Director: Judy Russell
Enrollment: 50, aged 6 wks. - 6 yrs.
Fees: Sliding Scale
Non-profit, tax-exempt under Section 501(c)(4)

Children's Center of Knoxville, Inc.
2829 Kingston Pike
Knoxville, TN 37919
615/523-2672
Director: Jance E. Campbell
Enrollment: 70, aged 6 wks. - 5 yrs.
Non-profit, tax-exempt under Section 501(c)(3)

BARC Child Care Center
USDA Plant Industry Station
Second Street, Bldg. 017
Beltsville, MD 20705
301/441-9218
Director: Karen Johnson
Enrollment: 19, aged 3 - 5 yrs.
Fees: $32.50/wk.

NIH Preschool Development Program
South Drive, Bldg. 35
National Institute of Health
Bethesda, MD 20205
301/496-5144
Director: Sherrie Rudick
Enrollment: 57, aged 3 - 5 yrs.
(The National Institute of Health is associated with two centers: this one on NIH grounds and the following one at a nearby elementary school.)

Ayrlawn School-Age and Kindergarten Program
Ayrlawn Elementary School
Oakmont Ave.
Bethesda, MD 20205
Director: Sandra Brooks
Enrollment: 25 in kindergarten, 80 ages 6 - 12 yrs.

Goddard Child Development Center
Goddard Space Flight Center/NASA
Code 200.3, Bldg. 86
Greenbelt, MD 20770
301/344-8588
Director: Barbara Karth
Enrollment: 45, aged 32 mos. - 6 yrs.

Government Center Child Care Center
JFK Federal Building, Rm. G54
Boston, MA 02129
(center serves employees from several Federal Agencies)
617/742-5171
Director: Suzanne Halloran
Enrollment: 30, aged 3 mos. - 5 yrs.
Non-profit, tax-exempt under Section 501(c)(3)

Corner Cottage Child Care Center
c/o Veterans' Administration Medical Center
2215 Fuller Rd.
Ann Arbor, Michigan
313/995-1001
Director: Susie Siegel
Enrollment: 13, 6 wks. - 5 yrs.
Fees: $50/wk.
Non-profit

Children's Place at the Plaza
Box 2102
Empire State Plaza Station
Albany, NY 12220
518/473-8714
(NY State employees)
Directory: Lynn Krauss
Enrollment: 80 aged 8 wks. - 5 yrs; 20 aged 5 - 6 yrs.

APPENDIX IV

CHILD CARE CENTERS SPONSORED BY HOSPITALS

ALABAMA

Huntsville Hospital Child Care
 Center
314½ Lowell Drive
Huntsville, AL 35801

ARIZONA

Good Samaritan Hospital Day Care
 Center
1033 E. McDowell Road
Phoenix, AZ 85006

ARKANSAS

Central Baptist Hospital
 Child Care Center
12th & Marshall
Little Rock, AR 72201

Child Care Center
Baptist Medical Center
9600 West Kanis
Little Rock, AR 72203

St. Vincent's Child Care Center
5812 West Markham
Little Rock, AR 72205

CALIFORNIA

Kathy Kredel Nursery School/
 Kindergarten
300 W. Huntington Drive
Arcadia, CA 91006

Santa Teresita Hospital Child
 Care Center
1210 Royal Oaks Drive
Duarte, CA 91010

COLORADO

M O Thatcher Child Care
511 West 14th Street
Pueblo, CO 81003

FLORIDA

Alachua General Hospital
 Day Nursery
801 S.W. 2nd Avenue
Gainesville, FL 32601

Baptist Hosptial Day Care Center
8900 N. Kendall Drive
Miami, FL 33176

Florida Sanitarium and Hospital
 Day Care
601 E. Rollins Ave.
Orlando, FL 32803

Hialeah Hospital Day Care
651 East 25 Street
Hialeah, FL 33013

Lakeland General Hospital
 Child Care Center
Drawer 448
Lakeland, FL 33802

GEORGIA

Day Care Center
Crawford W. Long Hospital
16 Prescott St., N.E.
Atlannta, GA 30308

DeKalb General Hospital
 Child Care Center
402 Winn Way
Decatur, GA 30030

Georgia Baptist Medical Center--
Day Care
300 Boulevard, N.E.
Atlanta, GA 30312

Hall County Hospital Child
Care Center
743 Spring St.
Gainesville, GA 30501

Kennestone Child Care Center
115 Cherry Street
Marietta, GA 30061

University Hospital Child
Care Center
1350 Walton Way
August, GA 30902

ILLINOIS

Blessing Hospital Child Care Center
1005 Broadway
Quincy, IL 52301

Edgewater Hospital Playroom
5700 N. Ashland Ave.
Chicago, IL 60660

Laurance Armour Day School
630 South Ashland
Chicago, IL 60612
(Rush-Presbyterian-St. Luke's
Medical Center)

Mennonite Hospital Child
Care Center
807 N. Main
Bloomington, IL 61701

INDIANA

St. Francis Hospital Center
Day Care Center
52 South 16th Street
Beech Grove, IN 46107

IOWA

Iowa Methodist Medical Center
Day Care Center
1200 Pleasant
Des Moines, IA 50308

Mercy Day Care Center
Mercy Hospital
Cedar Rapids, IA 52406

KENTUCKY

Kiddie Kare Center
627 W. 4th Street
Lexington, KY 40508
(Eastern State Hospital)

Marian Hall Day Care Center
& Kindergarten
1313 St. Anthony Place
Louisville, KY 40204
(St. Anthony Hospital)

Toddler Inn of St. Elizabeth
Medical Center
313 E. 21st Street
Covington, KY 41014

LOUISIANA

Baton Rouge General Hospital
Day Care Center
3662 North Blvd.
Baton Rouge, LA 70806

Doctor's Hospital Day Care Center
P.O. Box 1526
Shreveport, LA 71165

Seventh Ward General Hospital
Day Care Center
P.O. Box 910
Hammond, LA 70401

MARYLAND

Prince George's General Hospital
Day Care Center
Cheverly, MD 29785

MASSACHUSETTS

Middlesex County Hospital
Day Care Center
775 Trapelo Road
Waltham, MA 02154

New England Memorial Hospital
Day Care Center
5 Woodlawn Road
Stoneham, MA 02180

MINNESOTA

Arms Day Care Center
4050 Coon Rapids Blvd.
Coon Rapids, MN 55433
(Mercy Medical)

West Bank Child Care Center
606 24th Avenue South
Minneapolis, MN 55454
(Fairview Hospital, St. Mary's Hospital, Augsburg College)

MISSOURI

Bethesda General Hospital
Day Care Center
3655 Vista Avenue
St. Louis, MO 63110

Independence Sanitarium & Hospital Day Care Center
1509 W. Truman Rd.
Independence, MO 64050

NEBRASKA

Bryan Employees' Day Care Center
4848 Sumner
Linoln, NE 68506

NEW JERSEY

Newton Memorial Hospital
Day Care Center
175 High St.
Newton, NJ 97860

NEW YORK

Genesee Hospital Child Care Center
224 Alexander St.
Rochester, NY 14607

NORTH CAROLINA

Forsyth Memorial Hospital
Day Care Center
3333 Silas Creek Pkwy.
Winston-Salem, NC 27103

Rex Hospital Day Care Center
1311 St. Mary's Street
Raleigh, NC 27610

NORTH DAKOTA

Hilltop Kiddie Care Center
Box 476
Jamestown, ND 54801
(North Dakota State Hospital)

OHIO

Children's World, Inc.
345 Wyoming St.
Dayton, OH 45410
(Miami Valley Hospital)

Highland View Hospital
Day Care Center
3901 Ireland Drive
Cleveland, OH 44122

Mercy Medical Center Day Nursery
1343 N. Fountain Blvd.
Springfield, OH 45501

St. Charles Child Development Center
2600 Navarre Ave.
Oregon, OH 43616

OKLAHOMA

Ave Maria House
6161 South Yale
Tulsa, OK 74114
(St. Francis Hospital)

Children's World
5500 N. Independence
Oklahoma City, OK 73112
(Baptist Hospital)

Hillcrest Medical Center Day
Care Center
1125 S. Troost
Tulsa, OK 74120

St. John's Hospital Child Day Care
1777 S. Victor
Tulsa, OK 74104

SOUTH CAROLINA

Spartanburg General Hospital
Day Care Center
101 Eastwoor St.
Spartanburg, SC 29303

TENNESSEE

Baptist Hospital Day Care Center
899 Madison Ave.
Memphis, TN 38103

Fort Sanders Presbyterian
Hospital
1909 Clinch Ave., S.W.
Knoxville, TN 37916

Parkview Hospital Day Care Center
230 25th Avenue N.
Nashville, TN 37203

St. Mary's Medical Center
Day Care Center
900 Emerald Ave.
Knoxville, TN 37917

TEXAS

All Saints Episcopal Hospital
Child Care Facility
1709 Enderly Place N.
Fort Worth, TX 76104

Children's World
1600 Wallace Blvd.
Amarillo, TX 79106
(High Plains, Baptist Hospital)

Medical Center Day Nursery
2204 Dorrington
Houston, TX 77025

Memorial Hospital System - NW
Day Care Center
1635 North Loop W
Houston, TX 77008

Memorial Hospital System - SE
Day Care Center
7665 Bellfort
Houston, TX 77061

Presbyterian Medical Center
Children's Day Care Center
8200 Walnut Hill Lane
Dallas, TX 75238

Rosewood General Hospital
Day Care Center
9200 Westheimer
Houston, TX 77042

Santa Rose Child Care Center
414 N. San Saba
San Antonio, TX 78207

Southeast Baptist Hospital Day
Care Center
4214 E. Southcross Blvd.
San Antonio, TX 78222

Texas Medical Center Child
Care
1200 Holcombe
Houston, TX 77025

VIRGINIA

Norfolk Community Child Care
Center
2639 Corprew Ave.
Norfolk, VA 23504

Richmond Memorial Hospital
Child Care Center
1300 Westwood Ave.
Richmond, VA 23227

WASHINGTON

Tacoma General Hospital
 Day Care Center
1310 South 4
Tacoma, WA 98405

Virginia Mason Hospital
 Children's Center
1111 Boren Avenue
Seattle, WA 98101

WISCONSIN

Family Hospital
 Day Care Center
2711 W. Wells Street
Milwaukee, WI 53208

Luther Hospital Child Care Center
Grace Lutheran Church
202 West Grand Ave.
Eau Claire, WI 54701

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